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2012

# ANNUAL REPORT

Of the Town Officers  
Of the Town of

## COLUMBIA NEW HAMPSHIRE

For the Year Ending  
December 31, 2012



INCLUDING REPORT OF THE SCHOOL DIRECTORS





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### **ON THE COVER -**

Our cover photo was taken by Roxanne Herres, who owns and operates Sunny Valley Creations on Harvey Brook Road. We thank Roxanne for allowing us to use her work and for all of her help on our new Town website.

## **TOWN INFORMATION**

PHONE NUMBER: 237-5255

FAX NUMBER: 237-8270

MAILING ADDRESS: P.O. Box 157  
Colebrook, NH 03576

PHYSICAL ADDRESS  
(Town Office): 1679 US Route 3  
Columbia, NH 03576

(Town Hall): 1919 US Route 3  
Columbia, NH 03576

E-MAIL ADDRESS: [towncolumbia@myfairpoint.net](mailto:towncolumbia@myfairpoint.net)

WEBSITE ADDRESS: [www.columbianh.org](http://www.columbianh.org)

BOARD OF SELECTMEN  
MEETINGS: 2<sup>nd</sup> & 4<sup>th</sup> Wednesday of each  
month – 6:00 pm

PLANNING BOARD  
MEETINGS: 2<sup>nd</sup> Wednesday of each month  
4:30 pm

**BOARD OF ADJUSTMENT  
MEETINGS:**

As needed

**TOWN CLERK/SECRETARY  
HOURS:**

Monday	10:00 - 5:00
Tuesday	8:00 - 3:00
Wednesday	10:00 - 5:00
Thursday	Closed
Friday	8:00 - 3:00

**TAX COLLECTOR HOURS:**

Saturday – 10:00 – 12:00  
(during tax time)



## **TOWN OFFICERS**

<b>OFFICER</b>	<b>POSITION</b>	<b>TERM EXPIRES</b>
Norman Cloutier	Chairman-Board of Selectmen	2013
Eric Stohl	Selectman	2015
Donald Campbell	Selectman	2014
Jane C. McCoy	Moderator	2014
Brenda L. Tibbetts	Assistant Moderator	
Marcia Parkhurst	Town Clerk/ Secretary	2014
Jennifer Wells	Treasurer	2014
Garry Parkhurst	Tax Collector	2014
Marcia Parkhurst	Deputy Tax Collector	2014
Diane Little	Supervisor of Checklist	2016
Isabelle Parkhurst	Supervisor of Checklist	2014
Lois Stohl	Supervisor of Checklist	2018
Marcia Parkhurst	Trustee of Trust Funds	2014
Scott DeBlois	Trustee of Trust Funds	2013
Isabelle Parkhurst	Trustee of Trust Funds	2015
Peter Dion	Fire Warden	2013
Wallace Adair	Deputy Fire Warden	2013
Jonathan Fogg	Deputy Fire Warden	2013
Brett Brooks	Deputy Fire Warden	2013
Kenneth Parkhurst	Deputy Fire Warden	2013
Robert Soucy, D.O.	Health Officer	2013
Clifton Boudle, Jr.	Road Agent	2013
Richard Johnsen	Civil Defense Director	2013

DeBlois, Scott	Planning Board - Chairman	2015
Campbell, Stacey	Planning Board - Secretary	
Chapple, Conrad, Sr.	Planning Board	2013
Alan "Bob" Baker	Planning Board	2014
Ghislaine "Sam" Boudle	Planning Board	2014
Campbell, Donald	Planning Board	2014
Earley, Steven	Planning Board – Alternate	
Sullivan, Michael	Planning Board – Alternate	

Dion, Peter	Board of Adjustment - Chairman	2013
Parkhurst, Marcia	Board of Adjustment - Secretary	
Campbell, Donald	Board of Adjustment	2014
Vacant	Board of Adjustment	
Vacant	Board of Adjustment	
Grimes, Kenneth	Board of Adjustment	2015
Rella, Paul	Board of Adjustment – Alternate	
Parkhurst, Garry	Board of Adjustment – Alternate	

Schomburg, William	Conservation Commission	2013
Stohl, Eric	Conservation Commission	2015
Hastings, Kenneth	Conservation Commission	2014

Parkhurst, Sheila	Cemetery Sexton	2013
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## SELECTMEN'S REPORT

We are pleased to present you with the Town Report for the year ending December 31, 2012.

Our projected budget for 2013 remains basically the same as previous years with the exception of the ambulance and dispatch line items. Both of these show an increase over 2012. We continue to work with both agencies to keep these figures as low as we can. In spite of the increases, the services that they provide are necessary for the protection, safety and health of our residents. We hope that you will review the budget carefully and feel free to ask any questions that you might have.

We are pleased that this year we got the Town's website up and running with the help of Roxanne Herres at Sunny Valley Creations. On the site you will find such things as the Town's Zoning Ordinances, forms such as Driveway Permits and various other applications. There is also information about office hours and minutes from the Board of Selectmen's Meetings. Sometime during 2013, our tax maps along with limited assessment information will also be available. We have had some very positive comments about our website and hope that you will visit it at [www.columbianh.org](http://www.columbianh.org). We welcome your suggestions on ways that the site could better serve the citizens of Columbia.

As a reminder, by a vote of the 1991 Town Meeting, recycling is **mandatory** in the Town of Columbia. Not only is recycling good for the environment but it also saves the Town money. We pay \$53.00 per ton to dispose of our regular household waste. Any items that should be recycled but aren't become part of the tonnage that we must pay for. All of the recyclable items are sold by the County Recycling Center. This money is then used to help offset the cost of running the Center. The more money that is made from recycling, the less money



that the Towns have to pay. Last year the County Recycling Center earned approximately \$60,000.00 from recycling. Please help us reduce costs by recycling. A complete list of items that can be recycled is available on the Town's website under the "Transfer Station" section or at the Town Office during normal business hours.

As always, it is a pleasure to serve as your Board of Selectmen. We welcome your input on items regarding the Town and its future. Thank you for your continued support.

Norman Cloutier, Chairman  
Eric Stohl  
Donald Campbell

## **WARRANT**

The Polls will be open from 11:00 am to 6:00 pm.

To the inhabitants of the Town of Columbia, in the County of Coos, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Columbia Town Hall on Tuesday, the 12<sup>th</sup> day of March, next at 7:15 o'clock in the evening to act upon the following subjects:

Article 1: To vote to bring in ballots for election of Town Officers to be elected by ballot for the year ensuing.

Article 2: To see if the Town will instruct its Selectmen to appoint all other Town Officials as required.

Article 3: To see if the Town will vote to raise and appropriate the sum of \$110,000.00 for Town Charges for the ensuing year.

Article 4: To see if the Town will vote to raise and appropriate the sum of \$9,000.00 for extinguishing fires in said Town.

Article 5: To see if the Town will vote to raise and appropriate the sum of \$15, 207.00 to help support the operations of the Colebrook Communications Center.

Article 6: To see if the Town will vote to raise and appropriate the sum of \$30,790.00 to help support the services of the 45<sup>th</sup> Parallel Emergency Medical Services.

Article 7: To see if the Town will vote to raise and appropriate the sum of \$2,000.00 to pay for police coverage from the Town of Colebrook.



Article 8: To see if the Town will vote to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies.

Article 9: To see if the Town will vote to raise and appropriate the sum of \$3,000.00 for operating expenses of the Northwoods Home Health & Hospice.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$5,000.00 for the maintenance of the Town's cemeteries.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program.

Article 14: To see if the Town will vote to raise and appropriate the sum of \$7,000.00 for the support of the poor.

Article 15: To see if the Town will vote to raise and appropriate the sum of \$90,000.00 for the maintenance of summer roads. Out of this \$90,000.00, up to \$37,000.00 to be reimbursed by the State of New Hampshire Highway Block Grant monies.

Article 16: To see if the Town will vote to raise and appropriate the sum of \$92,000.00 for the maintenance of winter roads.

Article 17: To see if the Town will vote to raise and appropriate the sum of \$35,000.00 for solid waste disposal and recycling.

Article 18: To see if the Town will vote to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library.

Article 19: To see if the Town will vote to raise and appropriate the sum of \$18,600.00 for appraisal upkeep.

Article 20: To see if the Town will vote to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps.

Article 21: To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for expenses of the Planning Board.

Article 22: To see if the Town will vote to raise and appropriate the sum of \$500.00 to help support the services of the American Red Cross.

Article 23: To see if the Town will vote to raise and appropriate the sum of \$750.00 to help support the 4<sup>th</sup> of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club.

Article 24: To see if the Town will vote to raise and appropriate the sum of \$12,500.00 to repair the windows at the Columbia Town Hall and to paint the entire building.



Article 25: To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be added to the Bridge Improvement Fund previously established. (Board of Selectmen recommends this appropriation.)

Article 26: To transact any other business which may legally come before this meeting.

Given our hands and seals, this 13th day of February, A.D., 2013.

s/ Norman Cloutier  
s/ Eric Stohl  
s/ Donald Campbell

A True Copy – Attest  
s/ Norman Cloutier  
s/ Eric Stohl  
s/ Donald Campbell

**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2012**

	<b>ESTIMATED 2012</b>	<b>SPENT 2012</b>	<b>ESTIMATED 2013</b>	<b>VARIANCE</b>
<b>TOWN CHARGES:</b>	\$110,000.00	\$100,144.00	\$110,000.00	\$0.00
<b>PROTECTION OF PERSONS &amp; PROPERTY:</b>				
Colebrook Communications Center	\$6,793.00	\$6,793.00	\$15,207.00	\$8,414.00
Colebrook Fire Department	\$8,000.00	\$10,204.00	\$9,000.00	\$1,000.00
Colebrook Police Department	\$2,000.00	\$450.00	\$2,000.00	\$0.00
<b>HEALTH &amp; SANITATION:</b>				
Northern Human Services	\$700.00	\$700.00	\$700.00	\$0.00
Northwoods Home Health & Hospice	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
UCV Hospital Association	\$2,200.00	\$2,200.00	\$2,200.00	\$0.00
45 <sup>th</sup> Parallel EMS	\$25,994.00	\$25,994.00	\$30,790.00	\$4,796.00
Waste Disposal & Recycling	\$37,000.00	\$28,407.00	\$35,000.00	-\$2,000.00
<b>HIGHWAYS &amp; BRIDGES:</b>				
Summer Roads	\$90,000.00	\$84,743.00	\$90,000.00	\$0.00
Winter Roads	\$92,000.00	\$87,090.00	\$92,000.00	\$0.00
Bridge Improvement Trust Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00



**COMPARATIVE  
STATEMENT - APPROPRIATIONS  
YEAR ENDING DECEMBER 31, 2012**

	<b>ESTIMATED 2012</b>	<b>SPENT 2012</b>	<b>ESTIMATED 2013</b>	<b>VARIANCE</b>
<b>LIBRARIES:</b>				
Colebrook Public Library	\$2,975.00	\$2,975.00	\$2,975.00	\$0.00
<b>PUBLIC WELFARE:</b>				
Town Poor	\$9,000.00	\$750.00	\$7,000.00	-\$2,000.00
Tri-County Community Action	\$650.00	\$650.00	\$650.00	\$0.00
Red Cross	\$387.00	\$387.00	\$500.00	\$113.00
<b>CEMETERIES:</b>				
Cemetery Maintenance	\$5,000.00	\$4,532.00	\$5,000.00	\$0.00
Geo. L. O'Neil Post 62 American Legion - Flags	\$100.00	\$100.00	\$100.00	\$0.00
<b>MISCELLANEOUS:</b>				
Appraisal Upkeep	\$18,600.00	\$18,600.00	\$18,600.00	\$0.00
Tax Map & Upkeep	\$910.00	\$910.00	\$910.00	\$0.00
Planning Board	\$7,000.00	\$5,404.00	\$8,000.00	\$1,000.00
Kiwanis Fireworks	\$750.00	\$750.00	\$750.00	\$0.00
Repair Windows & Paint - Town Hall	\$0.00	\$0.00	\$12,500.00	\$12,500.00
	<b>\$433,059.00</b>	<b>\$394,783.00</b>	<b>\$456,882.00</b>	<b>\$23,823.00</b>
<b>LESS ESTIMATED REVENUE:</b>			<b>-\$240,570.00</b>	
<b>NET ESTIMATED TOWN APPROPRIATION:</b>			<b>\$216,312.00</b>	

**COMPARATIVE STATEMENT - RECEIPTS**  
**YEAR ENDING DECEMBER 31, 2012**

	ESTIMATED REVENUE 2012	REVISED PRIOR TO SETTING TAX RATE	ACTUAL 2012	ESTIMATED REVENUE 2013
<b>LOCAL:</b>				
Yield Taxes	\$15,000.00	\$24,500.00	\$24,586.00	\$18,000.00
Land Use Change Taxes	\$4,000.00	\$1,880.00	\$1,880.00	\$2,000.00
Excavation Tax (\$.02/cu. yd.)	\$1,000.00	\$512.00	\$512.00	\$500.00
Interest/Penalties on Delinquent Taxes	\$10,000.00	\$10,000.00	\$12,097.00	\$10,000.00
Motor Vehicle Fees	\$120,000.00	\$120,000.00	\$133,686.00	\$120,000.00
Dog License Fees	\$1,200.00	\$1,000.00	\$1,188.00	\$1,200.00
Business Licenses, Permits & Fees	\$500.00	\$500.00	\$1,390.00	\$500.00
Interest Received on Deposits	\$500.00	\$200.00	\$268.00	\$250.00
Interest Received on Trust Funds	\$20.00	\$20.00	\$0.00	\$10.00
Income from Planning Board	\$1,000.00	\$2,000.00	\$2,864.00	\$2,000.00
Payment in Lieu of Taxes	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
<b>STATE OF NEW HAMPSHIRE:</b>				
Block Grant Aid	\$43,820.00	\$37,136.00	\$37,136.00	\$37,000.00
Forest Fire Reimbursement	\$500.00	\$1,402.00	\$1,402.00	\$750.00
Forest Land Reimbursement	\$3,000.00	\$2,105.00	\$2,105.00	\$3,000.00
Meals & Room Tax	\$35,000.00	\$33,820.00	\$33,814.00	\$35,000.00
SP Railroad Tax	\$500.00	\$0.00	\$2,140.00	\$1,000.00
<b>MISCELLANEOUS</b>				
Lease - CN Brown Oil Tanks	\$4,360.00	\$4,360.00	\$4,360.00	\$4,360.00
US Wildlife Refugee Payment in Lieu of Taxes	\$500.00	\$3,632.00	\$3,632.00	\$3,500.00
	<b>\$242,400.00</b>	<b>\$244,567.00</b>	<b>\$264,560.00</b>	<b>\$240,570.00</b>



# MINUTES OF COLUMBIA TOWN MEETING

## MARCH 13, 2012

At 7:15 pm, Moderator Jane McCoy called the meeting to order. Boy Scouts Luke McCoy, Justin Collins, Dawson Fogg and Dakota Fogg from Troop 220, presented the colors and led the group in the Pledge of Allegiance.

Articles on the warrant were voted on as follows:

ARTICLE 1: Motion made by Brenda Tibbetts and seconded by Michael Sullivan to bring in ballots for election of Town Officers to be elected by ballot for the ensuing year. Motion passed by voice vote.

The polls were open from 11:00 am to 6:00 pm. (A total of 59 votes were cast, which accounts for 16% of the checklist.) The Moderator announced officers elected as follows:

Selectman	Eric Stohl	3-year term
Moderator	Jane McCoy	2-year term
Planning Board	Scott DeBlois	3-year term
Supervisor of Checklist	Lois Stohl	6-year term
Trustee of Trust Funds	Isabelle Parkhurst	3-year term

In addition, it was announced that all four zoning ordinance amendments had passed.

ARTICLE 2: Motion made by William Simpson and seconded by Laverna Cass to instruct the Selectmen to appoint all other Town Officials as required by law. Motion passed by voice vote.

ARTICLE 3: Motion made by William Simpson and seconded by Selectman Stohl to raise and appropriate the sum of \$110,000.00 for Town Charges for the ensuing year. Motion passed by voice vote.

ARTICLE 4: Motion made by Clifton Boudle, Jr. and seconded by William Simpson to raise and appropriate the sum of \$8,000.00 for extinguishing fires in said Town. Motion passed by voice vote.

ARTICLE 5: Motion made by Selectman Cloutier and seconded by Selectman Campbell to raise and appropriate the sum of \$6,793.00 to help support the operation of the Colebrook Communications Center. Motion passed by voice vote.

ARTICLE 6: Motion made by Selectman Stohl and seconded by Selectman Campbell to raise and appropriate the sum of \$25,994.00 to help support the services of the 45<sup>th</sup> Parallel Emergency Medical Services.

Selectman Stohl informed the group that Columbia's representative to the Board of Directors is Brett Brooks and asked that all questions be addressed to him. Mr. Brooks gave a brief overview of the budget process for the ambulance service.

Alan "Bob" Baker asked if the group was a profit or non-profit agency and what would happen if the group made money? Mr. Brooks stated that any profit would go into either an Equipment Fund or an Ambulance Fund.

Ms. Laverna Cass asked if there were any state or federal grants available? Mr. Brooks said that there are and that they apply for any that they can.

Mr. Brooks explained that the service had hired several paramedics in September and that based on the numbers so far that they are expected to make money for the agency. He also

explained that the total runs for 2011 were down from 2010 but that so far for 2012 the runs were back up again. Right now they have no plan in place if the runs should continue to go down.

Selectman Stohl told the group that the Board of Selectmen is not happy with the funding formula and would be requesting a meeting with the Board of Directors to address their concerns.

William Simpson made a motion, which was seconded by Brenda Tibbetts to move the question. Motion passed by voice vote.

Moderator McCoy then asked for a voice vote on the original motion. Motion passed by voice vote.

ARTICLE 7: Motion made by Selectman Campbell and seconded by William Simpson to raise and appropriate the sum of \$2,000.00 to pay for police coverage from the Town of Colebrook.

Mr. William Simpson inquired about why we are appropriating money for this. Selectman Campbell explained that this is a new article this year. The Colebrook Police Department will only respond to incidents in Columbia when requested as back-up by the State Police or when asked to cover until the State Police arrive. In the past several years, they have only responded six or seven times per year. Due to rising costs, they have decided to start charging and will only bill us when they actually respond.

Motion passed by voice vote.

ARTICLE 8: Motion made by William Simpson and seconded by Selectman Stohl to raise and appropriate the sum of \$2,200.00 for the Upper Connecticut Valley Hospital Association to cover medical emergencies. Motion passed by voice vote.



ARTICLE 9: Motion made by William Simpson and seconded by Richard Hurley to raise and appropriate the sum of \$3,000.00 for operating expenses of the Northwoods Home Health & Hospice.

Mr. Anibal Pires, Jr. asked why we appropriate money for this agency and not the other two home health agencies that operate in the area. Selectman Stohl explained that this is the only agency that asks for an appropriation from us. We had always in the past appropriated money for Upper Connecticut Valley Home Health and that when they joined forces with Weeks Home Health in Lancaster they continued to ask for an appropriation from us.

Motion passed by voice vote.

ARTICLE 10: Motion made by William Simpson and seconded by Stephen Cass to raise and appropriate the sum of \$700.00 as a contribution for the support and services of Northern Human Services. Motion passed by voice vote.

ARTICLE 11: Motion made by William Simpson and seconded by Stephen Cass to raise and appropriate the sum of \$5,000.00 for the maintenance of the Town's cemeteries.

Mr. Clifton Boudle, Jr. stated that our cemeteries have never looked so good and that it was due to the hard work of Cemetery Sexton Sheila Parkhurst.

Motion passed by voice vote.

ARTICLE 12: Motion made by William Simpson and seconded by Richard Hurley to raise and appropriate the sum of \$100.00 for the support of the Geo. L. O'Neil Post 62 American Legion. Motion passed by voice vote.

ARTICLE 13: Motion made by William Simpson and seconded by Richard Hurley to raise and appropriate the sum of \$650.00 for the support of the Community Outreach Program. Motion passed by voice vote.

ARTICLE 14: Motion made by William Simpson and seconded by Judy Sullivan to raise and appropriate the sum of \$9,000.00 for the support of the poor.

Ms. Laverna Cass how much we had spent last year and why it was increased this year? Selectman Stohl gave the group figures on what had been spent the last five years. He explained that this is a figure which changes greatly from year to year.

Motion passed by voice vote.

ARTICLE 15: Motion made by William Simpson and seconded by Alan "Bob" Baker to raise and appropriate the sum of \$90,000.00 for the maintenance of summer roads. Motion passed by voice vote.

ARTICLE 16: Motion made by William Simpson and seconded by Scott DeBlois to raise and appropriate the sum of \$92,000.00 for maintenance of winter roads. Motion passed by voice vote.

ARTICLE 17: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$37,000.00 for solid waste disposal and recycling. Motion passed by voice vote.

ARTICLE 18: Motion made by William Simpson and seconded by Alan "Bob" Baker to raise and appropriate the sum of \$2,975.00 for the Colebrook Public Library. Motion passed by voice vote.

- ARTICLE 19: Motion made by William Simpson and seconded by Stephen Cass to raise and appropriate the sum of \$18,600.00 for appraisal upkeep. Motion passed by voice vote.
- ARTICLE 20: Motion made by William Simpson and seconded by Alan "Bob" Baker to raise and appropriate the sum of \$910.00 for maintenance of the Tax Maps. Motion passed by voice vote.
- ARTICLE 21: Motion made by William Simpson and seconded by Daniel Lesperance to raise and appropriate the sum of \$7,000.00 for expenses of the Planning Board. Motion passed by voice vote.
- ARTICLE 22: Motion made by William Simpson and seconded by Clifton Boudle, Jr. to raise and appropriate the sum of \$387.00 to help support the services of the American Red Cross. Motion passed by voice vote.
- ARTICLE 23: Motion made by William Simpson and seconded by Clifton Boudle, Jr. to raise and appropriate the sum of \$750.00 to help support the 4<sup>th</sup> of July fireworks display in Colebrook provided by the Colebrook Kiwanis Club. Motion passed by voice vote.
- ARTICLE 24: Motion made by William Simpson and seconded by Stephen Cass to raise and appropriate the sum of \$10,000.00 to be added to the Bridge Improvement Fund previously established. (Board of Selectmen recommend this appropriation.)

Mr. Clifton Boudle, Jr. asked how much money is in the fund presently. Selectman Cloutier stated that as of December 31<sup>st</sup>, there is \$50,093.22.



The question was asked if the Board has any specific bridges in mind. Selectman Cloutier stated that there are two bridges on Meridan Hill that will need work in the future. There is also a box culvert on Gray Road and a bridge on Bungy Road that they are looking at.

Motion passed by voice vote.

ARTICLE 25: Motion made by William Simpson and seconded by Clifton Boudle, Jr. to transact any other business which may legally come before the meeting.

Selectman Stohl informed the group that the Board of Selectman did not place the Town Auditor positions on the ballot this year. The Board applied for and received a waiver from DRA regarding audit requirements. Crane & Bell will continue to do a compilation of the Town's books, as they have in the past, however, this waiver might not be approved every year. This means that even though we don't require Town Auditors this year we may need them in the future so the the Board did not want to eliminate the positions.

Jon Fogg asked if there was any reason why we couldn't have our School Meeting before the Town Meeting as is done in other Towns. He thought that having it first would encourage more people to attend. The Selectmen said that they would take the matter up with the School Board.

Michael Collins reminded the Board that at last year's meeting there was a discussion about replacing the windows at the Town Hall and he wanted to know what was being done about this. Selectman Campbell said that he had done some research and that there is an epoxy-type material that he thinks we could use. We would be able to keep the current windows by scraping off the bad wood, and applying this epoxy and filler. He stated that he believed it could be done for around \$2,000.00. Then storm

windows could be purchased. Selectman Campbell said that there is someone locally that could do this and he thought everything could be done for around \$5,000.00. After that, the building could be repainted. It was suggested that this be placed on the warrant for next year.

Motion made by William Simpson and seconded by Daniel Lesperance to adjourn the meeting. Motion passed by voice vote.

Moderator Jane McCoy declared the meeting adjourned at 8:13 pm.

Respectfully submitted,

A handwritten signature in cursive script, reading "Marcia L. Parkhurst". The signature is written in dark ink and is positioned above the printed name and title.

Marcia L. Parkhurst  
Town Clerk

## INVOICE OF PROPERTY

LAND	ACRES	VALUE	
Residential	2561.080	\$18,547,600.00	
Commercial	154.900	\$965,000.00	
Current Use	31,090.800	\$1,798,996.00	
Tax Exempt	5,843.940	\$3,937,600.00	
<b>TOTAL OF TAXABLE LAND:</b>	<b>39,650.720</b>		<b>\$21,311,596.00</b>
<b>BUILDINGS</b>			
Residential		\$38,135,291.00	
Commercial		\$2,210,500.00	
Manufactured Housing		\$2,575,200.00	
Discretionary Preservation Easement		\$31,209.00	
Tax Exempt		\$1,864,100.00	
<b>TOTAL OF TAXABLE BUILDINGS:</b>			<b>\$42,952,200.00</b>
<b>PUBLIC UTILITIES</b>			
PSNH		\$965,600.00	
NHEC		\$859,200.00	
PNGTS		\$19,117,000.00	
<b>TOTAL UTILITIES:</b>			<b>\$20,941,800.00</b>
<b>TOTAL VALUATION BEFORE EXEMPTIONS</b>			<b>\$85,205,596.00</b>
Less Elderly Exemptions		(\$120,900.00)	
Less Solar/Wind Exemptions		(\$15,000.00)	
			<b>(\$135,900.00)</b>
<b>NET VALUATION USED FOR COUNTY, MUNICIPAL &amp; LOCAL EDUCATION TAX RATES</b>			<b>\$85,069,696.00</b>
<b>LESS UTILITIES</b>			<b>(\$20,941,800.00)</b>
<b>NET VALUATION USED FOR STATE EDUCATION TAX RATE</b>			<b>\$64,127,896.00</b>



## 2012 TAX RATE CALCULATIONS

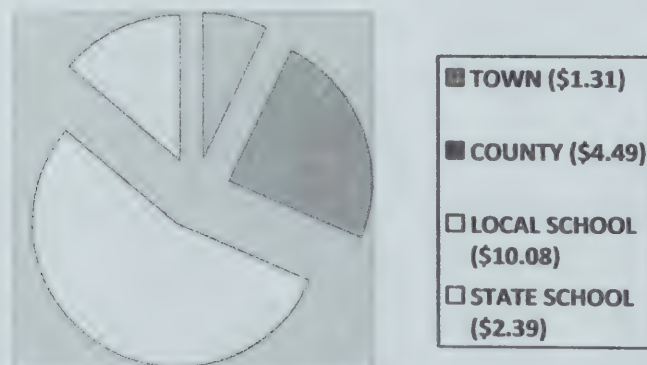
Town Appropriations:	\$ 433,059.00
Less: Revenues	(\$ 334,567.00)
Add: Overlay	\$ 4,611.00
Add: War Service Credits	\$ 8,300.00
NET TOWN APPROPRIATIONS	\$111,403.00

School Appropriations:	\$1,455,009.00
Less: Adequate Education Grant	(\$ 444,625.00)
Less: State Education Taxes	(\$ 153,239.00)
NET LOCAL SCHOOL APPROPRIATIONS:	\$857,145.00

### State Education Taxes Computation:

$\$2.39 \times \$64,116,946.00$  (equalized valuation - no utilities)  
 divided by  $\$64,127,896.00$  (local assessed  
 valuation - no utilities) =  $\$2.39$

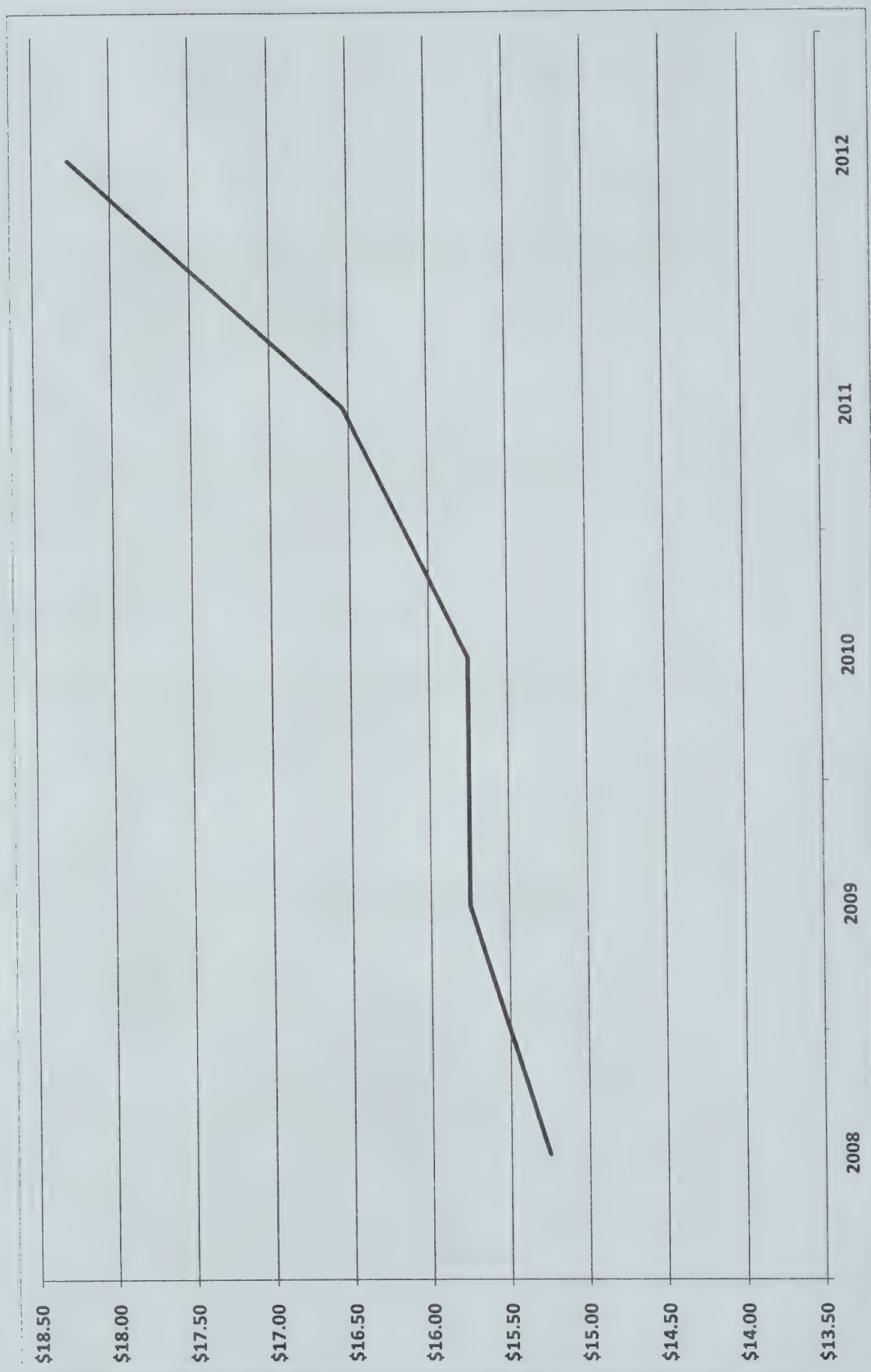
County Appropriations:	\$ 382,386.00
NET COUNTY APPROPRIATIONS:	\$382,386.00



# TAX RATE COMPARISON OVER LAST FIVE YEARS BROKEN DOWN BY CATEGORY



## TOTAL TAX RATE COMPARISON OVER LAST FIVE YEARS





# NET APPROPRIATIONS OVER LAST FIVE YEARS BROKEN DOWN BY CATEGORY



## ***FINANCIAL STATEMENT***

Cash with Treasurer, January 1, 2013:		\$767,814.29
Unredeemed Taxes:		
Levy of 2010	\$12,709.91	
Levy of 2011	\$21,462.88	
		\$ 34,172.79
Uncollected Taxes:		
2012 Property	\$109,655.55	
		\$109,655.55
Trust Funds:		\$224,977.84
TOTAL ASSETS:		\$1,136,620.47
Due School District:	\$760,384.00	
TOTAL LIABILITIES:		\$760,384.00
NET ASSETS:		\$376,236.47

## ***SCHEDULE OF TOWN PROPERTY***

Town Hall:	\$538,106.00
Town Office Building & 55 acres:	\$357,000.00
17 acres:	\$ 60,500.00
Furniture & Equipment:	\$104,952.00
Columbia Covered Bridge:	\$390,000.00
Town Garage (Keach Road):	\$109,710.00
Cemeteries:	
Lyman Cemetery	\$ 18,800.00
Meridan Hill Cemetery	\$ 3,800.00
Columbia Bridge Cemetery	\$ 23,700.00
Keach Road Cemetery	\$ 24,400.00
East Columbia Cemetery	\$ 7,700.00



## ***TOWN CLERK'S REPORT***

During the year ending December 31, 2012, I received and remitted to the Treasurer the following amounts:

Auto Permits	\$133,686.00
Dog License Fees	\$ 1,187.50
Vital Statistics	
State	\$ 397.00
Town	\$ 153.00
Marriage Licenses	
State	\$ 228.00
Town	\$ 42.00
UCC Filing Fees	\$ 180.00
Copy of Checklist	\$ 625.00
Bad Check Fees	\$ 75.00
 TOTAL COLLECTED	 \$136,573.50

The Town Office continues to be open every day except for Thursday. The hours, phone numbers and e-mail address are listed in the front of the book for your convenience.

Marcia L. Parkhurst  
Town Clerk

## ***TREASURER'S REPORT***

### **TOWN CHECKING & SAVINGS ACCOUNT**

**BALANCE ON HAND - JANUARY 1, 2012:** **\$659,421.97**

#### **Received from:**

Business licenses and fees – pistol permits, junkyard permits, disposal fees, copies	\$290.00
C.N. Brown Company; Lease on Tanks	\$4,360.00
Citizens Bank; Interest on Deposits	\$253.17
Citizens Bank; Bank Fees & Adjustments	\$4,773.22
Corelogic Information Services; Copies of Tax Blotter	\$25.00
LGC Workmen's Compensation Trust; Insurance Refund	\$1,241.23
N.H. Public Deposit Investment Pool; Interest on Deposits	\$13.89
Planning Board	\$2,354.65
Record Appraisal Services; copies of tax cards	\$25.00
Shallow River Properties; Payment in lieu of Taxes	\$1,500.00
State of New Hampshire	
Forest Reimbursement	\$2,104.85
Highway Block Grant	\$37,136.00
Railroad Fund	\$2,140.00
Rooms & Meals Tax	\$33,814.19
Warden Services	\$1,402.01
Tax Collector	\$1,573,576.18
Timber Resource Group; Stumpage - roadside cutting	\$857.60
Town Clerk	\$137,311.50
Town of Columbia - Board of Adjustment	\$104.75
Town of Columbia - Sale of History Books	\$553.90
Town of Columbia - Town Hall Rental Donation	\$50.00
US Fish & Wildlife Service; Forest Land Reimbursement	\$3,632.00

## ***TREASURER'S REPORT***

<b>TOWN MONIES RECEIVED DURING 2012:</b>	<b>\$1,807,519.14</b>
<b>LESS SELECTMEN'S PAYMENTS:</b>	<b>(\$1,699,126.82)</b>
<b>BALANCE ON HAND - JANUARY 1, 2012:</b>	<b>\$659,421.97</b>
<b>BALANCE ON HAND - JANUARY 1, 2013:</b>	<b>\$767,814.29</b>
 Checking Account	 \$755,116.13
NH Public Deposit Investment Pool	\$12,698.16
	<b>\$767,814.29</b>

Jennifer L. Wells  
Treasurer



SELECTMEN'S REPORT  
SUMMARY OF PAYMENTS - 2012

**TOWN CHARGES:**

Officers' Salaries	\$33,173.59
Officers' Expenses	\$37,528.53
Election & Registration	\$1,871.50
Town Buildings & Utilities	\$20,894.88
Insurance	\$4,304.53
Planning Board Expenses	\$5,403.92

**PROTECTION OF PERSONS & PROPERTY:**

Fire	\$10,204.05
Radio Communications	\$6,793.14
Health	\$32,930.80
Sanitation & Recycling	\$28,407.14
Police Coverage	\$450.00

**HIGHWAYS & BRIDGES:**

Summer Road & Bridges	\$84,742.77
Winter Roads	\$87,090.00

**LIBRARY:**

Colebrook Public Library	\$2,975.00
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**PUBLIC WELFARE:**

Town Poor	\$750.00
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**CEMETERIES:**

Cemeteries	\$4,531.85
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SELECTMEN'S REPORT  
SUMMARY OF PAYMENTS - 2012

**PAYMENTS TO OTHER GOVERNMENT DIVISIONS:**

State & County	\$383,766.80
Columbia School District	\$865,014.00

**MISCELLANEOUS:**

Land & Building Appraisals	\$18,600.00
Regional Associations	\$673.27
Taxes Bought By Town	\$45,503.05
Refunds/Reimbursements	\$668.00
Patriotic Purposes	\$850.00
Transfer to Trust Fund	\$10,000.00
Fire Pond Grant	\$12,000.00

<b>TOTAL PAYMENTS FOR 2012</b>	<b>\$1,699,126.82</b>
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**SELECTMEN'S REPORT**  
**SUMMARY OF RECEIPTS - 2012**

Board of Adjustment; Hearing Fees	\$104.75
C.N. Brown; Lease	\$4,360.00
Citizens Bank; Interest on Deposits	\$253.17
Citizens Bank; Fees & Adjustments	\$4,773.22
Citizens Bank; Check Order	
Columbia Residents; Junkyard Permits	\$70.00
Columbia Residents – Pistol Permit Fees	\$220.00
Copies of Tax Blotters	\$50.00
History Books, Sale of:	\$553.90
LGC-PLT; Property Insurance Refund	\$1,241.23
New Hampshire Public Deposit Investment	
Pool; Interest	\$13.89
Planning Board; Fees	\$2,354.65
Shallow River Properties; Payment in Lieu of Taxes	\$1,500.00
State of New Hampshire; Fire Permits	
and mileage - State's share	\$1,402.01
State of New Hampshire; Forest	
Land Reimbursement	\$2,104.85
State of New Hampshire; Highway	
Block Grant	\$37,136.00
State of New Hampshire; Railroad Distribution	\$2,140.00
State of New Hampshire; Rooms &	
Meals Tax	\$33,814.19
Tax Collector	\$1,573,576.18
Timber Resource Group; Stumpage-Roadside Cutting	\$857.60
Town Clerk	\$137,311.50
Town Hall Rental	\$50.00
US Fish & Wildlife; Payment in Lieu of Taxes	\$3,632.00
<b>TOTAL RECEIPTS FOR 2012</b>	<b>\$1,807,519.14</b>



**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

**GENERAL GOVERNMENT - TOWN CHARGES**

**OFFICERS' SALARIES:**

Campbell, Donald; Selectman Salary	\$1,847.00
Cloutier, Norman; Selectman Salary	\$1,847.00
Parkhurst, Garry; Tax Collector Salary	\$4,245.74
Parkhurst, Kenneth; Transfer Station Rep.	\$277.05
Parkhurst, Marcia; Town Clerk/ Secretary Salary	\$21,262.80
Stohl, Eric; Selectman Salary	\$1,847.00
Wells, Jennifer; Treasurer Salary	\$1,847.00
	<b>\$33,173.59</b>

**OFFICERS' EXPENSES:**

Avitar Associates of N.E., Inc.; Software Support, Tax Bills, etc.	\$3,931.42
Blossom Shop; Funeral Arrangement	\$85.00
B.M.S.I.; Software Support & Updates	\$1,746.00
Cartographic Associates, Inc.; Map Updates	\$1,006.00
Colebrook Copy Center; Printing	\$339.95
C.P.I. Printing; Office Supplies	\$201.92
Crane & Bell; Auditing Town Books	\$7,100.00
Frisk Software; Anti-virus Software	\$50.00
J.P. Cooke, Co.; Dog Tags	\$124.65
Jordan Associates; Newspaper Notices	\$374.00
Liebl Printing; Printing Town Reports	\$1,576.08
Local Government Center; Conference Registration	\$30.00
Matthew Bender Co., Law Book Updates	\$471.23
McCoy, Jane; Mileage	\$148.00
News & Sentinel, The; Notices,	\$824.00
Parkhurst, Garry; Fees	\$2,144.00
Parkhurst, Marcia; Mileage	\$65.53
Parkhurst, Marcia; Reimbursement for Supplies	\$91.80

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

Pitney Bowes Credit Corporation;	
Postage Machine Rental and Supplies	\$671.64
Petty Cash; Postage, Supplies, etc.	\$200.00
Postmaster, Colebrook; Box Rental	\$176.00
Price Digest; Town Clerk Supplies	\$122.00
Radisson Hotel; Conference	\$129.71
Sunny Valley Creations; Website Design	\$629.00
U.S. Postal Service; Refill Postage Meter	\$3,000.00
U.S. Treasury; Social Security, Federal & Medicare Taxes	\$8,681.52
W.B. Mason Co., Inc.; Office Supplies	\$1,679.38
W.M. Spring Workshop; Workshop Fee	\$70.00
	<b>\$35,668.83</b>

**ELECTION & REGISTRATION:**

Campbell, Stacey; Ballot Clerk	\$65.00
Dinco, Carol; Ballot Clerk	\$260.00
Little, Diane; Supervisor of Checklist	\$322.50
News & Sentinel; Notices	\$91.50
McCoy, Jane; Moderator Salary	\$50.00
Parkhurst, Isabelle; Supervisor of Checklist	\$305.00
Stohl, Lois; Supervisor of Checklist	\$322.50
Sullivan, Judy; Ballot Clerk	\$195.00
Tibbetts, Brenda; Assistant Moderator Salary	\$260.00
	<b>\$1,871.50</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

**TOWN BUILDINGS:**

Boudle, Ghislaine; Wreaths	\$165.00
C.N. Brown; Fuel	\$4,768.50
Earley Rubbish & Recycling, LLC; Trash Pick-up	\$216.00
Fairpoint Communications; Town Hall & Town Office	\$2,192.69
Lawton, David; Tree Removal	\$911.00
Lazerworks; Supplies	\$38.47
Lewis Oil Company; Fuel	\$1,765.08
Mohawk Plumbing & Heating; Repairs	\$1,638.55
News & Sentinel, The; Snowplowing Ad	\$125.00
North Country Flag; New Flag	\$411.66
Northern Human Services; Cleaning	\$1,415.00
P.A. Hicks & Sons; Supplies	\$169.66
Parkhurst, Sheila; Mowing, landscaping, etc.	\$1,955.13
Pittsburg Mulch; Mulch	\$171.00
PSNH, Electricity - Town Hall & Town Office	\$2,081.99
Sheldon Gray Construction, Inc.; Plowing, etc.	\$2,109.50
Tri-State Fire Protection; Checking Extinguishers	\$684.65
Zizza Lock & Save; Repairing lock	\$76.00
	<b>\$20,894.88</b>

**INSURANCE:**

Local Government Center - WCT, LLC Workmen's Compensation Insurance	\$500.00
Local Government Center - PLT, LLC Commercial Property & Liability and Public Officials Bond	\$3,804.53
	<b>\$4,304.53</b>



**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

**PLANNING BOARD EXPENSES:**

Baker, Alan Robert; Salary	\$471.75
Boudle, Ghislaine; Salary	\$471.75
DeBlois, Scott; Salary	\$518.92
Campbell, Donald; Salary	\$471.75
Campbell, Stacey; Salary	\$613.27
Campbell, Stacey; Mileage	\$230.33
Cartographic Associates; Tax Maps	\$117.00
Chapple, Conrad, Sr.; Salary	\$471.75
Coos County Registry of Deeds; Recording Fees	\$194.00
Earley, Steven; Salary	\$471.75
Jordan Associates; Notices	\$148.50
Local Government Center; Workshop Fee	\$50.00
Matthew Bender Co.; Law Books	\$193.60
News & Sentinel; Notices	\$287.50
Sullivan, Michael; Salary	\$471.75
Sullivan, Michael; Mileage	\$40.00
W.B. Mason Co., Inc.; Conference Table	\$180.30
	<b>\$5,403.92</b>

**PROTECTION OF PERSONS & PROPERTY:**

**FIRE:**

Adair, Wallace; Deputy Forest Fire	
Warden Reimbursement	\$359.15
Brooks, Brett; Deputy Forest Fire	
Warden Reimbursement	\$688.80
Colebrook Fire Department; Fire Protection	\$10,204.05
Dion, Peter; Forest Fire Warden	
Reimbursement	\$276.30

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

Fogg, Jonathan; Deputy Forest Fire Warden Reimbursement	\$436.60
Parkhurst, Kenneth; Deputy Forest Fire Warden Reimbursement	\$98.85
	<b>\$12,063.75</b>

**RADIO COMMUNICATIONS:**

Colebrook, Town of; Communications Center	<b>\$6,793.14</b>
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**POLICE COVERAGE**

Colebrook, Town of; Police Coverage	<b>\$450.00</b>
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**HEALTH:**

American Red Cross; Appropriation	\$387.00
45th Parallel EMS; Appropriation	\$25,993.80
Northwoods Home Health; Appropriation	\$3,000.00
Northern Human Services; Appropriation	\$700.00
Tri-County Community Action Program; Appropriation	\$650.00
U.C.V.H. Association; Appropriation	\$2,200.00
	<b>\$32,930.80</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

**SANITATION:**

AVRRD; Tipping Fees	\$9,838.39
Coos County Recycling Center; Columbia's Share	\$3,285.00
Coos County Transfer Station Account; Solid Waste Disposal	\$15,283.75
	<b>\$28,407.14</b>

**HIGHWAYS & BRIDGES:**

**MAINTENANCE - SUMMER ROADS:**

Berlin Insulation; Roadside Mowing	\$4,330.00
Boudle's Construction Co., Inc.; Dozer, dumptruck, backhoe & excavator rental, labor, rockraking, moving equipment, etc.	\$29,600.15
Boudle, Clifton Jr.; Storage Container Rental	\$625.00
Central Asphalt Paving, LLC; Paving	\$34,724.00
Cloutier Sand & Gravel; Grading & Gravel	\$4,435.00
Columbia River Transportation, Inc.; Gravel	\$2,066.25
P.A. Hicks & Sons; Culverts	\$1,596.05
Pike Industries, Inc.; Gravel, Cold Patch, etc.	\$5,062.82
Poulin, Victor; Gravel	\$256.00
Sheldon Gray Construction, Inc.; Trucking	\$1,709.50
Thompson, Dennis; Culvert	\$338.00
	<b>\$84,742.77</b>



**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

**MAINTENANCE - WINTER ROADS:**

Barrett Trucking; Winter Salt*	\$7,493.52
Cloutier Sand & Gravel, Inc.; Plowing Contract	\$20,506.48
Jeffers, Clark Jr; Plowing Contract	\$59,000.00
Jordan Associates; Snowplowing Ad	\$90.00
 *To Be Reimbursed By Plowing Contractor	
	<b>\$87,090.00</b>

**LIBRARY:**

Colebrook Public Library; 2011 Appropriation	
	<b>\$2,975.00</b>

**TOWN POOR:**

C. Bean Transport; Oil	\$750.00
	<b>\$750.00</b>

**CEMETERIES:**

Gooch, Robert, Jr.; Mowing	\$345.00
Parkhurst, Sheila; Mowing	\$4,186.85
	<b>\$4,531.85</b>

**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

**STATE & COUNTY:**

Coos County Registry of Deeds; Recording Fees, Redemptions & Postage	\$372.80
Department of Agriculture; Dog Licenses	\$383.00
King, Frederick, Treasurer; Coos County Taxes	\$382,386.00
Treasurer, State of New Hampshire; Marriage License Fees	\$228.00
Treasurer, State of New Hampshire; Vital Statistics	\$397.00
	<b>\$383,766.80</b>

**SCHOOL DISTRICT:**

Columbia School District	<b>\$865,014.00</b>
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**MISCELLANEOUS:**

**LAND & BUILDING APPRAISALS:**

Allen, Steven M.; General Assessing & Cyclical Evaluations	<b>\$18,600.00</b>
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**REFUNDS/ABATEMENTS:**

Lawton; Robert; 2012 Property Taxes	<b>\$668.00</b>
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**SELECTMEN'S REPORT  
DETAILED STATEMENT OF PAYMENTS - 2012**

**REGIONAL ASSOCIATIONS:**

NH Association of Assessing Officials; 2012 Dues	\$20.00
NH City & Town Clerks' Association 2012 Dues	\$20.00
NH Municipal Association; 2012 Dues	\$613.27
NH Tax Collectors' Association; 2012 Dues	\$20.00
	<b>\$673.27</b>

**TAXES BOUGHT BY TOWN:**

Town of Columbia - 2011 Taxes Purchased by Town	<b>\$45,503.05</b>
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**PATRIOTIC PURPOSES:**

Colebrook Kiwanis Club; Fireworks	\$750.00
Geo. L. O'Neil Post #62; Flags	\$100.00
	<b>\$850.00</b>

**TRANSFER MONIES:**

Trustees of Trust Funds	<b>\$10,000.00</b>
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**FIRE POND GRANT\*:**

Cloutier Sand & Gravel, Inc; Excavation, etc.	<b>\$12,000.00</b>
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\*Reimbursed by Tillotson Foundation

<b>GRAND TOTAL OF PAYMENTS</b>	<b>\$1,699,126.82</b>
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**COOS COUNTY TRANSFER STATION  
JANUARY 1, 2012 - DECEMBER 31, 2012**

**RECEIPTS:**

Town of Stewartstown	\$40,771.57
Town of Columbia	\$15,283.75
Town of Lemington	\$3,895.79
All Metal Recycling	\$4,822.50
Coos County	\$56.64
Northeast Resource Recovery	\$6,157.00
Stewartstown Residents; Building Debris, tires, etc.	\$2,127.16
Columbia Residents; Building Debris, tires, etc.	\$763.00
Lemington Residents; Building Debris, tires, etc.	\$83.00
<b>TOTAL RECEIPTS:</b>	<b>\$73,960.41</b>

**COOS COUNTY TRANSFER STATION  
JANUARY 1, 2012 - DECEMBER 31, 2012**

**PAYMENTS:**

Adair, William; Labor	\$60.00
C.D.S. Portable Toilets	\$1,200.00
Carney, Jesse; Plowing	\$1,920.00
Caron, Phillip; Compacting, etc.	\$2,307.58
Credit Not Given to Towns	
Until 2013; In Error	\$56.64
Ideal Auto Parts; Parts	\$44.99
Coos County	\$23,374.97
Northeast Resource Recovery	
Association; Tires	\$2,393.80
Normandeau Trucking, Inc.; Trucking	\$41,058.70
Parkhurst, Kenneth; Administration	
and expenses	\$1,393.73
Wells, Jennifer; Treasurer	\$150.00
<b>TOTAL PAYMENTS</b>	<b>\$73,960.41</b>

Jennifer L. Wells  
Treasurer

## HEADWATERS SUBCOMMITTEE of the CONNECTICUT RIVER JOINT COMMISSIONS ANNUAL REPORT

The Headwaters Subcommittee of the Connecticut River Joint Commissions (CRJC) consists of twenty-four members, two members each appointed by the selectboards of the towns of Pittsburg, Clarksville, Stewartstown, Colebrook, Columbia, Stratford, and Northumberland in New Hampshire and Canaan, Lemington, Bloomfield, Brunswick, and Maidstone in Vermont. The Committee serves as a means of providing local input on projects being proposed or undertaken on the Connecticut River and advice on maintaining good water quality and habitat. It also supports programs and the production of reports and brochures relative to the river and its multiple uses.

Staff support continues to be provided by North Country Council through a cooperative agreement between CRJC and Upper Valley Lake Sunapee Regional Planning Commission with funding from the states of New Hampshire and Vermont.

The Committee met 3 times in 2012 to review permits and discuss river-related issues and initiatives, such as bank erosion, water quality, recreation, and control of invasive species. In addition, a meeting was held with VANR's Watershed Management Division to assist with the development of a plan for addressing priority issues in the Upper Connecticut River. Meetings are planned quarterly in 2013, or more frequently if needed for permit reviews.

Notices of meetings will be available at town offices and on [www.crjc.org](http://www.crjc.org). Meetings are open to the public. There are also currently several openings on the Subcommittee for individuals interested in taking a more active role. Contact Chairman Ed Mellett at 603-636-2630 or [goldenrockfarm@hotmail.com](mailto:goldenrockfarm@hotmail.com) for more information.

### New Hampshire Representatives:

Pittsburg – John Amey, Lisa Savard, Bob Ward (Transcanada)  
Clarksville – Vacant  
Stewartstown – Allen Coats  
Colebrook – April Hyde, Kevin McKinnon, Larry Rappaport  
Columbia – Kenneth Hastings, Bill Schomburg  
Stratford – Gary Paquette  
Northumberland – Edwin Mellett

### Vermont:

Canaan- Tom Caron  
Lemington- Vacant  
Bloomfield- Marty Lomasney, Denault Routhier  
Brunswick- Brendan Whittaker  
Maidstone- Louis Lamoureux

## TAX COLLECTOR'S REPORT

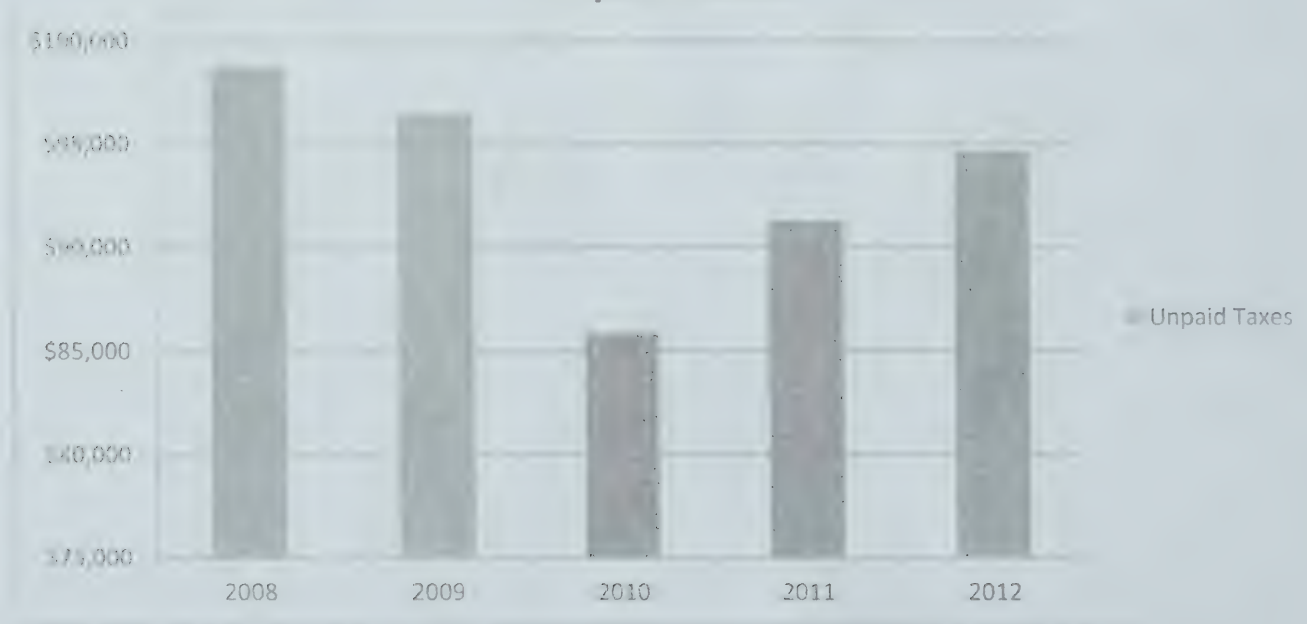
On the following pages, is my report for the year ending December 31, 2012, along with a list of unpaid taxes as of that date.

Below is a graph showing the unpaid taxes at the end of each of the last five years. At the end of this fiscal year, we had 6% of our 2012 property taxes listed as unpaid. This, of course, changes from day to day. The amount unpaid as of the printing of this report will be less.

During tax time, I'm in the office on Saturday from 10:00 – 12:00. During the rest of the year, Marcia, as the Deputy Tax Collector, is available to accept tax payments and to answer any questions that you might have.

Garry R. Parkhurst  
Tax Collector

### Unpaid Taxes





**TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
JANUARY 1, 2012 - DECEMBER 31, 2012**

	<b>DEBITS</b>	
	<b>Levy of 2012</b>	<b>Levy of 2011</b>
<b>Uncollected Taxes - 1/1/2012:</b>		
Property		\$91,306.60
Land Use Change		\$0.00
Yield		\$117.40
<b>Taxes Committed:</b>		
Property	\$1,497,453.00	\$0.00
Land Use Change	\$1,880.00	\$0.00
Yield	\$24,585.72	\$0.00
Excavation	\$512.00	\$0.00
Prior Years' Credit Balance:	(\$1,180.82)	\$0.00
This Year's New Credits	(\$2,552.01)	
Credits Refunded	\$668.00	
Interest - Late Taxes	\$1,294.46	\$6,352.18
	<b>\$1,522,660.35</b>	<b>\$97,776.18</b>

TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
JANUARY 1, 2012 - DECEMBER 31, 2012

**CREDITS**

	Levy of 2012	Levy of 2011
<b>Remitted to Treasurer:</b>		
Property Taxes	\$1,387,797.45	\$49,526.36
Land Use Change	\$1,880.00	\$0.00
Yield Taxes	\$24,585.72	\$117.40
Interest & Penalties	\$1,294.46	\$6,352.18
Excavation	\$512.00	\$0.00
Prior Year's Overpayment		
Assigned	(\$1,168.18)	
Conversion to Lien		\$41,772.96
<b>Abatements:</b>		
Property Taxes		\$7.28
<b>Uncollected Taxes - 12/31/2012:</b>		
Property Taxes		
Yield Taxes	\$109,655.55	\$0.00
Land Use Change	\$0.00	\$0.00
Property Tax Credit Balance	(\$1,896.65)	\$0.00
	\$1,522,660.35	\$97,776.18

TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
JANUARY 1, 2012 - DECEMBER 31, 2012

SUMMARY OF TAX LIEN ACCOUNTS  
JANUARY 1, 2012 - DECEMBER 31, 2012

	2011	2010	2009
Unredeemed lien balance - 1/1/2012	\$0.00	\$27,967.42	\$10,189.92
Liens Excuted During Year	\$45,503.05	\$0.00	\$0.00
Interest & Costs Collected	\$1,425.48	\$3,410.21	\$3,751.53
	\$46,928.53	\$31,377.63	\$13,941.45
Redemptions	\$24,040.17	\$15,257.51	\$10,189.92
Interest & Costs Collected:	\$1,425.48	\$3,410.21	\$3,751.53
Abatements	\$0.00	\$0.00	\$0.00
Liens Deeded to Municipality:	\$0.00		\$0.00
Unredeemed Lien Balances as of 12/31/2012	\$21,462.88	\$12,709.91	\$0.00
	\$46,928.53	\$31,377.63	\$13,941.45

## UNPAID TAXES

### UNCOLLECTED 2012 PROPERTY TAXES

	1st Installment	2nd Installment
Abbott, Valerie & Steven	\$686.00	\$829.00
Adair, Wallace & Faith	\$625.00	\$756.00
Alexander, James & Laura	\$90.00	\$33.00
Alexander, James & Laura	\$1,217.00	\$1,471.00
Bennett, Patrick		\$2,272.00
Bennett, Patrick		\$250.00
Bodge, Cheryl		\$16.00 *
Bodge, Joseph	\$319.00	\$386.00
Boucher, James		\$1.00
Boucher, James		\$1,251.00
Boudle, Corey	\$178.00	\$215.00
Brady, Christopher & Joyce	\$744.00	\$903.00
Bridges, Michael & Lisa		\$183.53
Brockney, Kevin		\$4.00
Brooks, Marion		\$386.00
Bunnell, Dean & Janet		\$783.79
Busfield, J. Scott	\$467.00	\$565.00
Carette, Donald & Joanne		\$3.00 *
Carette, Donald & Joanne		\$2.00 *
Carroll, Anna		\$422.00
Cass, Jacqueline	\$955.00	\$1,155.00
Chaney, Michael	\$103.00	\$125.00
Chapin, Clifford & Jorda		\$2,908.00
Chapple, Nancy		\$716.00 *
Chapple, Patricia	\$953.00	\$1,152.00
Chicoine, David & Kim		\$183.00 *
Chubbuck, Kevin		\$320.00
Colburn, Francis/Gettings, Larry		\$1,038.00
Come, Walter Estate of	\$586.00	\$719.00
Davis, Donald		\$669.24
Davis, Edward & Suzanne	\$398.00	\$481.00
Day, Howard		\$297.00 *
DeBlois, Scott & Debra		\$1,158.31 *
DeBlois, Scott & Debra		\$1,558.00 *



# UNPAID TAXES

	1st Installment	2nd Installment
DeLong, Robert	\$455.00	\$550.00
Dickey, Dana		\$534.00
Donovan, Robert & Barbara		\$1,357.00
Dupont, Ronald		\$1,083.39
Estes, Clifford		\$53.00
Ewing, Sharon	\$1,013.31	\$1,263.00
Falcucci, Angelo	\$189.00	\$228.00
Federal National Mortgage	\$1,122.30	*
Federick, Claire - Trustee	\$203.91	\$280.00
Feltham, Richard		\$448.00 *
Flanders, Clayton & Sally		\$119.00 *
Fogg, Kevin		\$1.00
Fournier, Chad & Christie		\$264.00
Gamache, Ricky	\$213.12	\$363.00
Gardner, Kristin		\$5.00
Gervais, Michael & Lamontagne, Lisa	\$7.49	\$180.00
Golden, John		\$157.00
Goodreau, Andres & Pauline		\$585.00 *
Goodwin, John	\$498.00	\$594.00
Gould, Gregory		\$104.00
Hamel, Derek	\$810.00	\$979.00
Haynes, Linda	\$1,093.00	\$1,322.00
Hand, Dean & Rose	\$178.00	\$215.00
Harding, Lorraine		\$930.00 *
Harriman, Maurice		\$290.00
Haynes, Albert & Erica		\$86.00
Hebert, Ann		\$2,588.00 *
Hebert, Ann		\$1.00 *
Hebert, Ann		\$2.00 *
Hokanson, Russell Estate of		\$544.00
Hokanson, Russell Estate of		\$9.00
Howland, Pamela	\$211.00	\$255.00
Hyatt Realty Trust	\$411.42	\$522.00
Joseph, Justin		\$25.00 *
Kenney, Evelyn Haynes et als	\$71.00	\$543.00
Kopp, Michael & Belekicki, Kathy		\$1,153.00 *
Lamontagne, Gilles		\$2.36
Lamontagne, Jesse		\$702.00 *
Lanciani, Kevin & Wendy	\$743.00	\$895.00
Lanciani, Kevin & Wendy	\$5.00	\$1.00

## UNPAID TAXES

	1st Installment	2nd Installment
Laros, Charles Jr. & Barbara		\$1,175.00 *
Lawton, Ronald & Maryann	\$762.00	\$921.00 *
Leavenworth, Michelle	\$4.00	\$5.00
Leavenworth, Ronald & Michelle	\$64.00	\$77.00
Leavenworth, Ronald & Michelle	\$73.00	\$88.00
Lesperance, Billy		\$151.00
Lewis, Gregory & Linda		\$65.00
Lewis, Nathan & Lori		\$6.00
Limoges, Karen	\$1,477.00	\$1,786.00
Locke, Daniel		\$1,176.57
Lynch, Dana	\$88.00	\$107.00
MacLure, Robert & Wendy	\$557.00	\$674.00
Marcotte, Russell	\$510.00	\$617.00
Marrone, Joseph	\$261.00	\$316.00
McGee, Kevin & Laura		\$306.00
McKennes, John		\$1,122.00
McNelly, Richard Jr.	\$146.00	\$177.00
Miles, Richard & Linda	\$403.00	\$487.00
Mills, Arlene	\$542.00	\$655.00
Mills, Arlene		\$2,054.46
Mills, Arlene	\$282.00	\$310.00
Mills, Ellen	\$662.00	\$801.00
Mills, Laura	\$694.00	\$839.00
Mitchell, Eric	\$885.00	\$1,063.00
Nichols, William et als		\$323.00 *
Nimblett, Michael		\$163.33
Nokland, Sigmund & Cormier, Abe	\$189.00	\$229.00
Noyes, Deborah		\$457.01 *
O'Hara, Brian & Judith		\$248.00
O'Hara, Brian & Judith		\$171.00
O'Hara, Brian & Judith		\$201.00
Osgood, Frederick & Juanita	\$1,517.00	\$1,834.00
Paquette Melanie	\$483.00	\$584.00
Perry, Wade		\$1,639.00

# UNPAID TAXES

## 2nd Installment

Peterson, Christopher & Tracey		\$1,392.00
Poindexter, Laurence	\$197.00	\$238.00
Puglisi, Gary & Joseph	\$3.00	\$2.00
Puglisi, Gary & Joseph	\$377.01	\$580.00
Puglisi, Gary & Joseph		\$1.00 *
Rainault, Jason	\$42.00	\$51.00
Rella, Paul & Valerie	\$51.00	\$52.00
Rella, Paul & Valerie	\$97.00	\$70.00
Reynolds, Daniel	\$49.00	\$59.00
Riberdy, Maureen	\$437.00	\$1,610.00
Riendeau, Paul & Karen		\$237.00 *
Riley, Francis & Carol		\$472.00 *
Rist, Harold Jr.	\$116.00	\$140.00
Sansom, Brenda & Robert		\$434.00 *
Sansom, Brenda & Robert		\$34.00 *
Sansom, Brenda & Robert		\$702.00 *
Sansom, Brenda & Robert		\$228.00 *
Sansom, Brenda & Robert		\$630.00 *
Secret Order of Water Buffalo		\$756.00
Smith, Hebert & Beverly		\$427.00 *
Smith, Jonathan	\$16.00	\$19.00
Smith, Jonathan	\$1,176.00	\$1,422.00
St. Clair, Darrin, Melissa & Mark	\$467.00	\$565.00
St. Clair, Mark		\$1,259.00 *
Stepanian, Steven & Stephanie		\$190.00 *
Stewart, William, Trustee		\$1,168.00
Stone, Elwin		\$875.00
Sullivan, Michael & Judy		\$2,421.00 *
Tessier, Amy	\$581.00	\$702.00 *
Tessier, Paul & Rita		\$968.00 *
Tessier, Paul & Rita		\$17.00 *
Washurn Lumber Company		\$3.00
Whittier, Heather	\$133.00	\$161.00
Wood, Russell		\$611.00 *
<b>2012 TOTALS</b>	<b>\$27,886.56</b>	<b>\$81,768.99</b>

# UNPAID TAXES

## UNCOLLECTED PROPERTY TAX LIENS

### Levy of 2011

Adair, Wallace & Faith	\$1,364.38
Alexander, James & Laura	\$236.94
Alexander, James & Laura	\$2,586.87
Boudle, Corey	\$372.55
Busfield, J. Scott	\$1,022.05
Cass, Jacqueline	\$1,635.68
Davis, Edward & Suzanne	\$885.85
Goodwin, John	\$583.39
Hamel, Derek	\$1,753.32
Leavenworth, Ronald & Michelle	\$200.66
Limoges, Karen	\$3,160.51
Lynch, Dana	\$233.35
MacLure, Robert & Wendy	\$1,222.09
Marrone, Joseph	\$565.62
Mills, Arlene	\$428.43
Mills, Arlene	\$261.85
Mills, Ellen	\$1,443.44
Noklund, Sigmund & Cormier, Abe	\$239.67
Osgood, Frederick & Juanita	\$1,669.95
Poindexter, Laurence	\$462.10
Rainault, Jason	\$135.34
Reynolds, Daniel	\$139.82
Rist, Harold Jr.	\$291.31
St. Clair, Darren, Melissa & Mark	\$19.52
Tessier, Amy	\$221.00 *
Whittier, Heather	\$327.19
<b>2011 TOTAL</b>	<b>\$21,462.88</b>



# UNPAID TAXES

## Levy of 2010

Adair, Wallace & Faith	\$1,090.42
Alexander, James & Laura	\$242.79
Alexander, James & Laura	\$2,467.41
Busfield, J. Scott	\$973.75
Hamel, Derek	\$1,674.26
Leavenworth, Ronald & Michelle	\$184.12
Limoges, Karen	\$3,013.01
Lynch, Dana	\$116.47
MacLure, Robert & Wendy	\$1,168.13
Mills, Ellen	\$1,377.07 *
Rist, Harold Jr.	\$86.09
Whittier, Heather	\$316.39
<b>2010 TOTALS</b>	<b>\$12,709.91</b>

\*INDICATES ENTIRE TAX BILL PAID AFTER 12/31/2012.

## ***PLANNING BOARD REPORT***

We approved a total of **31 building permit applications**:

- ◆ 2 homes (includes conventional, second homes/camps and manufactured)
- ◆ 19 barns/garages/sheds (attached & detached)
- ◆ 2 additions
- ◆ 1 sign
- ◆ 4 recreational seasonal campers trailers
- ◆ 1 decks/porches
- ◆ 1 bathhouse
- ◆ 1 campground

We approved **4 applications for subdivisions (including lot line adjustments) and denied 1. (One application went on to the Board of Adjustment.)**

We also gave approval to **1 application for gravel pits (renewal).**

Total Fees collected and deposited with the Town Treasurer were:

Building Permits	\$ 750.00
Subdivisions	\$1,077.93
Excavations:	\$ 163.72
After-the-fact Fees:	\$ 120.00
Seasonal Campers:	\$ 240.00
Copy of Zoning Booklet	\$ 3.00

**Total for 2012: \$2,354.65**

The Town's website ([www.columbianh.org](http://www.columbianh.org)) now has all of our planning and zoning documents available. The Board meets the second Wednesday of each month at 4:30 pm and encourages anyone to come in for assistance or questions.

Stacey Campbell, Secretary  
Planning Board



272 Main Street  
Lancaster, NH 03584  
Call 603.788.4928  
Fax 603.788.3830  
craneandbellcpas.com

## ACCOUNTANTS' COMPILATION REPORT

To the Board of Selectmen,  
Town of Columbia, New Hampshire:

We have compiled the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Town of Columbia, as of and for the year ended December 31, 2011, which collectively compose the Town's basic financial statements as listed in the table of contents. We have also compiled the supplemental information in Schedules 1 and 2, which are presented only for supplementary analysis purposes. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplementary schedules are in accordance with accounting principles generally accepted in the United States of America.

The management of Town of Columbia is responsible for the preparation and fair presentation of the financial statements and supplementary schedules in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplementary schedules.

Our responsibility is to conduct the compilation in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of Town of Columbia in presenting financial information in the form of financial statements and supplementary schedules without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplementary schedules.

Management's discussion and analysis on pages 2 through 6 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or provide any assurance on the supplementary information included in management's discussion and analysis.

*Crane & Bell, PLLC*

July 25, 2012



**MANAGEMENT'S DISCUSSION AND ANALYSIS  
TOWN OF COLUMBIA  
FOR THE YEAR ENDED DECEMBER 31, 2011**

Presented here is Management's Discussion and Analysis for Town of Columbia for the year ended December 31, 2011. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein are accurate in all material respects. This information is reported in a manner designed to fairly present the Town's financial position and the results of operations of the Town's various funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Selectboard is responsible for establishing an accounting and internal control structure designed to ensure that the physical, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurance that these objectives are attained.

**Overview of the Financial Statements**

The financial statements presented herein include all of the activities of the Town using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The basic financial statements consist of three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (for example, uncollected taxes or unpaid amounts due to suppliers).

The government-wide financial statements reflect functions of the Town that are principally supported by taxes and intergovernmental revenues. The governmental activities of the Town include, among others, general government, public safety, and highway maintenance and construction.

The government-wide financial statements can be found on pages 7 and 8 of this report.

## ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balance for the general fund, which is the Town's only major fund, and the cemetery permanent fund, which is the Town's only non-major fund.

The Town adopts an annual appropriation budget for its general fund. A budgetary comparison has been provided for the general fund to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 9 to 13 of this report.

*Fiduciary funds* are used to account for resources held for the benefit of parties outside of the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The basic fiduciary fund financial statement can be found on page 14 of this report.

## ***Notes to the Basic Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 to 27 of this report.

## ***Other information***

In addition to the basic financial statements and accompanying notes, this report also presents certain other supplemental information that is not required (statement of estimated and actual revenues for the general fund, and statement of appropriations, expenditures and encumbrances for the general fund, found on pages 28 to 31 of this report).

## Government-Wide Financial Analysis

The Town's overall financial position and operations for the past two years are summarized below based on the information included in the current and prior financial statements.

### *Statement of Net Assets*

The Town's net assets at December 31, 2011, were \$921,127, an increase of \$51,593 or 5.9% from December 31, 2010. There were no capital asset additions during 2011.

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Current and other assets:		
Current and other assets	\$ 896,319	\$ 843,821
Capital assets, net of depreciation	639,822	653,812
Total assets	<u>1,536,141</u>	<u>1,497,633</u>
Current and other liabilities:		
Current liabilities	615,014	628,099
Long-term liabilities	-	-
Total liabilities	<u>615,014</u>	<u>628,099</u>
Net assets:		
Invested in capital assets, net of related debt	639,822	653,812
Permanently restricted	3,003	3,003
Temporarily restricted for -		
Capital acquisition and construction	94,152	64,764
Cemetery maintenance	-	19,028
Perpetual care	9	7
Unrestricted	<u>184,141</u>	<u>128,920</u>
Total net assets	<u>\$ 921,127</u>	<u>\$ 869,534</u>

The largest component of net assets, \$639,822, represents (i) the Town's investment in capital assets (e.g., land, buildings, vehicles and equipment, and infrastructure) at cost or their estimated original cost, less accumulated depreciation, less (ii) long-term debt related to acquisition of capital assets.

An additional \$3,003 of net assets represents permanently restricted funds. By the terms of the gifts, bequests, and trusts that gave rise to these funds, the permanently restricted portion may not be expended, but must be held in perpetuity to generate income for specific use by the Town in caring for local cemeteries.

Temporarily restricted net assets represent funds set aside by the Town in capital reserve for future acquisition of capital assets, or funds designated for other specific purposes.

Unrestricted net assets are available to meet the Town's ongoing obligations to citizens and creditors.



## Statements of Activities

Governmental activities increased the Town's net assets by \$51,593 during 2011, as shown in the summarized statement of activities presented below.

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Program revenues:		
Charges for services	\$ 6,353	\$ 4,889
Operating grants and contributions	43,060	44,284
Capital grants and contributions	12,000	-
Total program revenues	<u>61,413</u>	<u>49,173</u>
General revenues:		
Taxes, licenses and fees	319,720	241,366
All other revenues	64,997	54,950
Total general revenues	<u>384,717</u>	<u>296,316</u>
Total revenues	<u>446,130</u>	<u>345,489</u>
Program expenses:		
General government	133,433	142,013
Public safety	34,228	40,455
Highways and streets	175,372	172,549
Solid waste	36,425	33,488
Health and welfare	11,076	13,060
Culture and recreation	4,003	17,757
Total expenses	<u>394,537</u>	<u>419,322</u>
Change in net assets	51,593	(73,833)
Net assets, beginning of year	<u>869,534</u>	<u>943,367</u>
Net assets, end of year	<u>\$ 921,127</u>	<u>\$ 869,534</u>

Significant variations in revenues between years are summarized as follows:

- Increase in charges for services of \$1,464 is due mainly to a \$3,892 increase in fees generated by departments and a \$2,428 decrease in income from the sale of town history books.
- Increase in capital grants and contributions of \$12,000 is due to a lump sum donation received during the year for the future costs associated with the construction of a fire pond, which is planned to be built in 2012.
- Increase in taxes, licenses and fees of \$78,354 is mainly due to a \$68,505 increase in property taxes raised and an \$11,788 increase in payment in lieu of taxes.
- Increase in all other revenue of \$10,047 is due to sale of tax deeded property in 2011.

Significant variations in expenses between years are summarized as follows:

- A decrease in general government of \$8,580 is mainly due to a \$6,890 decrease in executive expenses and also a \$2,239 decrease in legal expenses because additional legal fees were incurred in 2010 related to a property that was taken by tax deed.
- A decrease in public safety of \$6,227 is due mainly to a \$4,639 decrease in fire department expenses from less calls, a \$4,000 decrease in emergency management because a non-recurring Hazard Mitigation Grant was expended last year, and a \$2,664 increase in ambulance expenses.



## **Financial analysis of the Town's funds**

**Governmental funds.** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of 2011, \$184,141 of fund balance was available for spending at the Town's discretion. The remainder of the fund balance is considered either nonspendable, restricted, committed or assigned as defined by the new GASB 54 fund balance definitions. These new fund balance definitions can be found in Note I.E. in the notes to the financial statements.

## **General fund budgetary highlights**

Actual revenues earned by the general fund in 2011 exceeded amounts budgeted by \$65,253, as shown in Exhibit E of the basic financial statements. The major components of this favorable variance were:

- Greater than anticipated taxes of \$22,159
- Greater than anticipated sale of tax deeded property of \$16,099
- Greater than anticipated contributions and donations of \$12,000
- Greater than anticipated motor vehicle permits fees of \$6,048
- Greater than anticipated fees generated by departments of \$5,111

Appropriations exceeded actual expenditures by \$29,968, as shown on Exhibit E of the basic financial statements.

## **Contacting Town's Financial Management**

This financial report is designed to provide our citizens and creditors with a general overview of the Town's finances and to demonstrate fiscal accountability. If you have questions about this report or need additional information, contact the Board of Selectmen at Columbia Town Office, P.O. Box 157, Columbia, New Hampshire 03576, or call (603) 237-5255.



**45th Parallel Emergency Medical Services  
46 Ramsey Road  
Colebrook, NH 03576  
(603) 237-5593**

**2012 Annual Report**

The 45<sup>th</sup> Parallel EMS had a balanced year in 2012, financially and with the call volume. We ended the year with a \$23K under budget, savings that was passed on to the supporting communities through lower cost in 2013.

The endeavors we began since our creation continue today. They include: blood pressure clinics, our association with Northwoods Training at Weeks Hospital, and increased training opportunities both at the 45th and remote. We continue to service the remote Automatic External Defibrillators (AED) found throughout our service area.

The establishment of a command structure has proved essential to the smooth day to day operations at the 45<sup>th</sup>. Deputy Chief Bill Watkins, paramedic, is second in command and is in charge of overseeing the day to day operations. He is also our Quality Assurance Director, reviewing all patient reports that are created. Lt. Jason Ferns, EMT-I, is in charge of building maintenance and vehicles. Training Officer Michelle Hyde, EMT-I, is responsible for collection of training records, development and presentation of training for the 45<sup>th</sup> and she is the 45<sup>th</sup>'s Administrative Assistant. The communication has improved 10 fold since this team was developed. Problem solving, sharing of ideas from all the staff, development of training opportunities, better maintenance of buildings and vehicles have been the foundation to meet the challenges that will confront us in the near future.

We have been able to maintain, for 95% of the time, a paramedic level service. The paramedics have been able to perform most of the critical transfers that were offered the 45<sup>th</sup>, accounting for almost \$170K in our revenue stream. This would have been lost money for the 45<sup>th</sup> and our contributing communities. The medics have also been able to ease the pain of many of our patients with the drugs they are able to administer.

Our EMT- Intermediates are expanding their training by becoming Advanced Emergency Medical Technicians. They are working hard to facilitate better patient care through training and application of their skills. We only have four working

with us, at this time, however we have two taking the AEMT course at Northwoods and we have another 5 awaiting classes to begin in September.

Our EMT-Basics are updating their training to a new national level called EMT. There is not enough good I can say about the EMT-Bs. They are the backbone and the foundation on which the 45<sup>th</sup> was created.

Over the course of 2012, the staff of the 45<sup>th</sup>, have stepped up to every challenge that was presented. Transfers at 2am, multiple transfers and 911 calls simultaneously, offered compassionate care to families who have lost a loved one, transporting someone home for the last time(on their time), working 24 and sometimes 36 hours straight so our communities are protected, and of course giving up time with their families during holidays to staff the ambulances. The teamwork of the 4 levels of certification and their dedication to provide superior patient care, is to be admired.

2012 saw the 45<sup>th</sup> settling the tax issue with Colebrook, the retirement of one of our members due to a career ending on the job injury, the purchase of an 2006 ambulance with 48k on it, the construction of a storage space in the bay, project completion of air exchange and air conditioning systems, 100 more medical calls, 120 more training hours available, a better relationship with the area fire departments, and a successful 45<sup>th</sup> informational symposium.

We are looking for a stabilization of our budget in 2013 and getting and staying on course for the future. We are trying to prepare for the new National Health Care Plan that is to begin in January 2014, however most consultants we work with, do not know the full effects it will have on our revenue stream. We will keep the town select Boards informed with this information as it becomes available.

Thank you for your continued support.

Respectfully Submitted,

  
Robert Darling, Chief



## RESIDENT MARRIAGE REPORT

### January 1, 2012 - December 31, 2012

DATE	PERSON A	PERSON A'S RESIDENCE	PERSON B	PERSON B'S RESIDENCE	PLACE OF MARRIAGE
6/17/2012	D'Ambrosia, Alyce M.	Columbia, NH	McDonald, Kevin J.	Columbia, NH	Colebrook, NH
7/21/2012	Hebert, Claire R.	Columbia, NH	Barden, Timothy C.	Columbia, NH	Colebrook, NH
9/15/2012	Petro, Anna V.	Columbia, NH	Bellacqua, Robert F.	Columbia, NH	Lancaster, NH

## RESIDENT DEATH REPORT

### January 1, 2012 - December 31, 2012

DATE OF DEATH	DECEDENT'S NAME	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME
2/1/2012	Lamontagne, Richard	Colebrook, NH	Lamontagne, Simeon	Rene, Rose
2/10/2012	Diuzneski, Joseph	Columbia, NH	Diuzneski, Antone	Krupski, Ada
4/26/2012	Come, Walter	Columbia, NH	Come, Almo	Malloy, Veronica
5/1/2012	Gosselin, Marie	Columbia, NH	Dagesse, Joseph	Couture, Della
05/05/12	Dumont, Lucille	Woodsville, NH	Ledoux, Gregory	Masson, Blanche
05/12/12	D'Angelo, Paul Sr.	Columbia, NH	D'Angelo, Carmelo	Tutrano, Concetta
09/18/12	Lesperance, Billy	Lebanon, NH	Lesperance, Daniel	Dion, Linda



**RESIDENT BIRTH REPORT**  
**January 1, 2012 - December 31, 2012**

DATE OF BIRTH	CHILD'S NAME	PLACE OF BIRTH	FATHER'S NAME	MOTHER'S NAME
3/13/2012	Gilbert, Chelsea Joyce	Berlin, NH	Gilbert, Reno	Gilbert, Michelle

**REPORT OF COMMON TRUST FUND INVESTMENTS FOR TOWN OF COLUMBIA  
YEAR ENDING DECEMBER 31, 2012**

			***** PRINCIPAL *****							
	SUB-ACCOUNT NUMBER	BEGINNING BALANCE	FUNDS ADDED	WITHDRAWALS	ENDING BALANCE	INCOME DURING YEAR	EXPENDED DURING YEAR	ENDING BALANCE	GRAND TOTAL	
Ellen Cleveland Cem.	035265	\$100.27	\$0.00	\$0.00	\$100.27	\$0.02	\$0.00	\$0.02	\$100.29	
Hattie Chamberlain Cem.	035268	\$229.17	\$0.00	\$0.00	\$229.17	\$0.12	\$0.00	\$0.12	\$229.29	
Henry Forristall Cem.	035271	\$200.54	\$0.00	\$0.00	\$200.54	\$0.12	\$0.00	\$0.12	\$200.66	
Mary Walker Cem.	035267	\$401.09	\$0.00	\$0.00	\$401.09	\$0.12	\$0.00	\$0.12	\$401.21	
Mrs. Warren Marshall Cem	035266	\$75.19	\$0.00	\$0.00	\$75.19	\$0.00	\$0.00	\$0.00	\$75.19	
Percy H. Titus Cem.	035269	\$1,002.70	\$0.00	\$0.00	\$1,002.70	\$0.32	\$0.00	\$0.32	\$1,003.02	
Thomas Wallace Cem.	035270	\$1,002.70	\$0.00	\$0.00	\$1,002.70	\$0.32	\$0.00	\$0.32	\$1,003.02	
Cemetery Maintenance	035275	\$19,341.19	\$0.00	\$0.00	\$19,341.19	\$5.83	\$0.00	\$5.83	\$19,347.02	
Columbia Covered Bridge	035276	\$2,790.21	\$0.00	\$0.00	\$2,790.21	\$1.06	\$0.00	\$1.06	\$2,791.27	
Road Improvement	035274	\$21,927.42	\$0.00	\$0.00	\$21,927.42	\$6.59	\$0.00	\$6.59	\$21,934.01	
School District Tuition	035272	\$117,750.85	\$0.00	\$0.00	\$117,750.85	\$34.18	\$0.00	\$34.18	\$117,785.03	
Bridge Improvement Fund	035277	\$50,093.22	\$10,000.00*	\$0.00	\$60,093.22	\$14.61	\$0.00	\$14.61	\$60,107.83	
		\$214,914.55	\$10,000.00	\$0.00	\$224,914.55	\$63.29	\$0.00	\$63.29	\$224,977.84	
*2012 Appropriation deposited in 2013										

[illegible]

ANNUAL REPORT OF THE SCHOOL OFFICIALS  
OF THE SCHOOL DISTRICT OF  
COLUMBIA, N H  
2011 – 2012



**ANNUAL MEETING DATE:**

*Tuesday, March 12, 2013  
approximately 8:00 pm  
(immediately following Town Meeting)  
Columbia Town Hall*



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**2011 - 2012**

**Report of**

**COLUMBIA SCHOOL DISTRICT**

**OFFICERS**

**MODERATOR**

*Eric Stohl*

**CLERK**

*Jennifer Wells*

**TREASURER**

*Debra DeBlois*

**SCHOOL BOARD**

*Jane Cass McCoy, Chairman*

*Daniel Wells*

*Christopher Brady*

*Term Expires 2013*

*Term Expires 2014*

*Term Expires 2015*

**SUPERINTENDENT OF SCHOOLS**

*Robert C. Mills*

**BUSINESS ADMINISTRATOR**

*Cheryl A. Covill*

**COORDINATOR OF SPECIAL SERVICES**

*Theresa M. Lord*

Any person with a physical disability who needs assistance to attend the school district meeting and/or needs assistance while at the school district meeting is to contact school board member Jane McCoy 237-4903.

**COLUMBIA SCHOOL DISTRICT  
WARRANT  
The State of New Hampshire**

To the Inhabitants of the School District in the Town of Columbia qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 12<sup>th</sup> day of March 2013 immediately following the Town Meeting, to act upon the following subjects:  
(Polls will be open from 11:00 am to 6:00 pm)

1. To determine the salaries of the School Board and fix the compensation of any other officers or agents of the District. (Proposed salaries of \$1,300.00 are included in Article 3)
2. To hear the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.
3. To see if the school district will vote to raise and appropriate the sum of One million, five hundred seventy-one thousand, eight hundred forty-five dollars (\$1,571,845.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.
4. To transact any other business that may legally come before this meeting.

Given under our hands at said Columbia, the 13<sup>th</sup> day of February 2013.

JANE C. McCOY, Chairman  
CHRISTOPHER BRADY  
DANIEL WELLS  
Columbia School Board

A True Copy of Warrant – Attest:

JANE C. McCOY, Chairman  
CHRISTOPHER BRADY  
DANIEL WELLS  
Columbia School Board

**COLUMBIA SCHOOL DISTRICT  
WARRANT  
The State of New Hampshire**

To the Inhabitants of the School District in the Town of Columbia qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said District on Tuesday, the 12<sup>th</sup> day of March 2013, to act upon the following subject: (Polls will be open from 11:00 am to 6:00 pm)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the ensuing year(s).

Given under our hands at said Columbia, the 13<sup>h</sup> day of February 2013.

JANE C. McCOY, Chairman  
CHRISTOPHER BRADY  
DANIEL WELLS  
Columbia School Board

A True Copy of Warrant – Attest:

JANE C. McCOY, Chairman  
CHRISTOPHER BRADY  
DANIEL WELLS  
Columbia School Board



**COLUMBIA SCHOOL DISTRICT  
2013 - 2014 PROPOSED BUDGET**

EXPENDITURES	2011-2012	2011-2012	2012-2013	2013-2014	VARIANCE
	BUDGET	EXPENDED	BUDGET	PROPOSED BUDGET	
1100 REGULAR EDUCATION					
561 TUITION IN STATE	1,194,269.00	1,166,723.80	1,304,137.00	1,214,225.00	(89,912.00)
Total REGULAR EDUCATION	1,194,269.00	1,166,723.80	1,304,137.00	1,214,225.00	(89,912.00)
1200 SPECIAL EDUCATION PROGRAMS					
323 CONTRACTED SERVICES	71,082.00	37,993.73	51,561.00	51,633.00	72.00
561 TUITION IN STATE	100.00	0.00	100.00	24,306.00	24,206.00
569 TUITION - PRIVATE	11,500.00	0.00	0.00	45,150.00	45,150.00
641 BOOKS		0.00	0.00	0.00	0.00
739 EQUIPMENT	0.00	0.00	0.00	0.00	0.00
Total SPECIAL EDUCATION PROGRAMS	82,682.00	37,993.73	51,661.00	121,089.00	69,428.00
1380 VOCATIONAL PROGRAM					
562 OUT OF DISTRICT TUITION	3,640.00	354.32	100.00	100.00	0.00
Total VOCATIONAL PROGRAM	3,640.00	354.32	100.00	100.00	0.00
2140 PSYCHOLOGICAL SERVICES					
323 PUPIL SERVICES	3,800.00	740.00	3,800.00	1,000.00	(2,800.00)
Total PSYCHOLOGICAL SERVICES	3,800.00	740.00	3,800.00	1,000.00	(2,800.00)
2150 SPEECH /AUDIOLOGY SERVICES					
260 WORKERS' COMPENSATION	151.00	0.00	404.00	308.00	(96.00)
323 CONTRACTED SERVICES	25,162.00	13,064.12	67,397.00	51,290.00	(16,107.00)
580 TRAVEL	380.00	0.00	0.00	0.00	0.00
Total SPEECH PATHOLOGY	25,693.00	13,064.12	67,801.00	51,598.00	(16,203.00)
2160 PHYSICAL/OCCUPATIONAL THERAPY					
260 WORKERS' COMPENSATION	138.00	0.00	95.00	113.00	18.00
323 PROFESSIONAL SERVICES	17,310.00	4,483.09	11,871.00	14,169.00	2,298.00
Total PHYSICAL/OCCUPATIONAL THERAPY	17,448.00	4,483.09	11,966.00	14,282.00	2,316.00

EXPENDITURES	2011-2012		2011-2012		2012-2013		2013-2014	
	BUDGET	EXPENDED	BUDGET	VARIANCE	BUDGET	VARIANCE	BUDGET	VARIANCE
2190 OTHER SUPPORTING SERVICES								
323 PROFESSIONAL SERVICES	42,984.00	33,632.36	5,000.00	(1,700.00)	3,300.00			
324 CONTRACTED SERVICE	375.00	666.00	375.00	0.00	375.00			
580 TRAVEL	726.00	143.82	528.00	0.00	528.00			
610 SUPPLIES	100.00	0.00	100.00	0.00	100.00			
810 DUES & FEES	350.00	0.00	350.00	0.00	350.00			
Total OTHER SUPPORTING SERVICES	44,535.00	34,442.18	6,353.00	(1,700.00)	4,653.00			
2310 SCHOOL BOARD SERVICES								
110 SALARIES	1,150.00	1,150.00	1,300.00	0.00	1,300.00			
220 FICA TAX	89.00	87.98	88.00	11.00	99.00			
260 WORKERS' COMPENSATION	196.00	380.00	196.00	0.00	196.00			
330 OTHER PROFESSIONAL SERVICES	4,500.00	3,941.00	4,600.00	0.00	4,600.00			
520 INSURANCE	1,535.00	1,610.00	1,535.00	200.00	1,735.00			
540 ADVERTISING	625.00	204.50	625.00	(125.00)	500.00			
580 TRAVEL	50.00	150.00	50.00	0.00	50.00			
610 SUPPLIES	0.00	0.00	0.00	0.00	0.00			
641 BOOKS	0.00	0.00	0.00	0.00	0.00			
810 DUES & FEES	2,056.00	1,985.36	2,118.00	0.00	2,118.00			
890 OTHER EXPENSES	150.00	0.00	150.00	0.00	150.00			
Total SCHOOL BOARD SERVICES	10,351.00	9,508.84	10,662.00	86.00	10,748.00			
2321 OFFICE OF SUPERINTENDENT								
319 APPROPRIATIONS	34,903.00	34,902.64	34,622.00	523.00	35,145.00			
Total OFFICE OF SUPERINTENDENT	34,903.00	34,902.64	34,622.00	523.00	35,145.00			
2329 ADMINISTRATIVE SERVICES								
580 COORDINATOR'S TRAVEL	400.00	0.00	200.00	50.00	250.00			
Total ADMINISTRATIVE SERVICES	400.00	0.00	200.00	50.00	250.00			
2721 TRANSPORTATION - TO/FROM SCHOOL								
260 WORKER'S COMPENSATION	0.00	0.00	0.00	0.00	0.00			
511 OTHER ORGANIZATIONS	0.00	0.00	0.00	0.00	0.00			
519 OTHER ORGANIZATIONS	78,585.00	79,627.83	81,357.00	2,366.00	83,723.00			
Total TRANSPORTATION - TO/FROM SCHOOL	78,585.00	79,627.83	81,357.00	2,366.00	83,723.00			

EXPENDITURES	2011-2012		2011-2012		2012-2013		2013-2014	
	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	EXPENDED	BUDGET	VARIANCE
2722 TRANSPORTATION SPECIAL PROGRAM								
511 OTHER ORGANIZATIONS	17,000.00	3,039.43	5,115.00		29,373.00		24,258.00	
580 TRAVEL	562.00	0.00	562.00		-		(562.00)	
Total TRANSPORTATION SPECIAL PROGRAM	17,562.00	3,039.43	5,677.00		29,373.00		23,696.00	
2743 VOCATIONAL TRANSPORTATION								
511 OTHER SOURCES	0.00	0.00	0.00				0.00	
580 TRAVEL	4,680.00	2,656.00	2,737.00		100.00		(2,637.00)	
Total VOCATIONAL TRANSPORTATION	4,680.00	2,656.00	2,737.00		100.00		(2,637.00)	
5250 TRANSFER OF FUNDS								
880 EXPENDABLE TRUST FUNDS	0.00	0.00	0.00		-		0.00	
Total TRANSFER OF FUNDS	0.00	0.00	0.00		0.00		0.00	
5310 CHARTER SCHOOL								
563 TUITION	5,450.00	5,450.00	5,559.00		5,559.00		0.00	
Total CHARTER SCHOOL	5,450.00	5,450.00	5,559.00		5,559.00		0.00	
TOTAL EXPENDITURES	1,523,998.00	1,392,985.98	1,586,632.00		1,571,845.00		(14,787.00)	

**COLUMBIA SCHOOL DISTRICT**  
**2013 - 2014**  
**ESTIMATED REVENUE**

	2011 - 2012	2012 - 2013	2013 - 2014	VARIANCE
	<b>REVENUE RECEIVED</b>	<b>BUDGET</b>	<b>PROPOSED BUDGET</b>	
Balance on Hand, June 30th	173,698.00	126,461.00	30,000.00	(96,461.00)
Adequate Education Grant	444,625.00	444,625.00	410,000.00	(34,625.00)
ARRA - State Fiscal Stabilization Fund	125,554.52	0.00	0.00	0.00
Adequate Education Grant Ed Jobs	384.90	0.00	0.00	0.00
Vocational Revenue	2,656.00	2,737.00	0.00	(2,737.00)
Earning on Investment	276.95	325.00	250.00	(75.00)
Medicaid Revenue	1,195.64	2,100.00	1,100.00	(1,000.00)
Catastrophic Aid	0.00	0.00	0.00	0.00
Voted From Surplus	0.00	0.00	0.00	0.00
Other Local Revenue	0.00	0.00	0.00	0.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>748,391.01</b>	<b>576,248.00</b>	<b>441,350.00</b>	<b>(134,898.00)</b>

Note: Adequate Aid \$ 419,039

**BUDGET SUMMARY**

	2011 - 2012	2012 - 2013	2013 - 2014	VARIANCE
	<b>ACTUAL REVENUE</b>	<b>BUDGET</b>	<b>PROPOSED BUDGET</b>	
Budget	1,523,998.00	1,586,632.00	1,571,845.00	(14,787.00)
Less: Estimated Revenue	748,391.01	576,248.00	441,350.00	(134,898.00)
<b>DISTRICT ASSESSMENT</b>	<b>775,606.99</b>	<b>1,010,384.00</b>	<b>1,130,495.00</b>	<b>120,111.00</b>
State Property Tax	164,930.00	153,239.00	153,239.00	0.00
Local Education Tax Rate	700,084.00	857,145.00	977,256.00	120,111.00



**COLUMBIA SCHOOL DISTRICT  
MINUTES – MARCH 13, 2012  
The State of New Hampshire**

The meeting convened at the Town Hall in said District on Tuesday, the 13<sup>th</sup> day of March 2012 at 8:15 pm, to act upon the following subjects:

1. Ballots for the election of School District Officers were counted with the following results:

Moderator	Eric Stohl	57
School Clerk	Jennifer Wells (write ins)	11
School Treasurer	Debra DeBlois	54
School Board	Chris Brady	46

2. I move that the salaries of the School Board and the compensation of any other officers or agents of the District be as printed in the school report on page CU - 5. (\$1,150.00)

Motion made by: Lisa Placy-Brooks

Seconded by: Jane McCoy

Scott DeBlois moved to increase the treasurer's salary to \$300.00. This was seconded by Joyce Brady.

Vote to amend the article: Yes

Vote on the article as amended: Yes

3. I move to accept the reports of Agents, Auditors, Committees or Officers chosen and pass any vote relating thereto.

Motion made by: Daniel Wells

Seconded by: Jane McCoy

Vote: Yes

4. I move to amend the article to raise and appropriate the sum of One million, five hundred eighty-six thousand, six hundred thirty-two dollars (\$1,586,632.00) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District.

Motion made by: Jane McCoy

Seconded by: Lisa Placy-Brooks

Vote to amend the article: Yes

Revised: April 18, 2012

**COLUMBIA SCHOOL DISTRICT  
MINUTES – MARCH 13, 2012  
The State of New Hampshire**

I move to accept Article 4 as amended

Motion made by: Jane McCoy

Seconded by: Lisa Placy-Brooks

Vote on the article as amended: Yes

5. To transact any other business that may legally come before this meeting.

Thank you Lisa Placey-Brooks for serving on the school board since March 1997 – 15 years.

Eric Stohl made the motion to adjourn at 9:00 pm, seconded by Don Campbell. Vote was in the affirmative.

Respectfully submitted,

Jennifer Wells  
School District Clerk

Revised: April 18, 2012

# **SUPERINTENDENT'S REPORT COLEBROOK – COLUMBIA**

During the 2011-2012 school year a committee comprised of school board members representing the districts of SAU #7 and Essex North Supervisory Union held several meetings to study the options for consolidation/collaboration among the school districts on both sides of the Connecticut River. A survey was developed to get input from the public in each town. Although the results were mixed, it is clear that most of the respondents see that changes need to be made in view of the declining enrollments in all of the area schools and the economic setbacks the region has suffered in recent years.

The school board representatives met on January 10, 2013 to discuss next steps that should be taken. It was agreed that an interstate school district planning committee should be formed to examine the possibility of creating one school district. This would create a more formal committee that would need to be approved by both the New Hampshire and Vermont Departments of Education and would need representation of a school board member and another individual from each school district. Forming a planning committee does not mean an interstate school district will be formed. It means we will study all the issues involved and then bring a recommendation to the voters of each town. The committee's function will be to gather information, but the voters will have the final say in whether or not to form an interstate school district.

While the committee does its work, intermediate steps can be taken to work together. School administrators and guidance counselors have met to start discussions on sharing courses and teachers and aligning schedules and school calendars. There will be some pain involved as everyone will need to compromise, both in the schools and in the districts, in order to achieve any change. We are faced with declining financial support at both the state and federal level while our requirements are not being reduced, making it imperative to work together.

Respectfully submitted,

Robert C. Mills  
Superintendent of Schools



## **TITLE I 2011-2012**

The Title I program for 2011-2012 provided services for 48 Colebrook Elementary School students. Our staff began the year with 3 Certified Teachers and 1 Certified Paraprofessional until December 2011, when Neal Brown retired. The remainder of the year we had 2 Certified Teachers (Lisa Kenny and Paulette Owen) and 1 Certified Paraprofessional (Sue Bailey) and Lisa Kenny took over as the Project Manager. We offered assistance in math, reading, and content support and had wonderful students and supportive parents to work with.

Using a combination of Northwest Evaluation Association (NWEA), AIMSweb (a benchmark and progress monitoring system based on direct, frequent and continuous student assessment), and formative assessment in the classroom we were able to identify and focus on student deficiency areas to guide instruction. The Title I staff not only provided supplemental instruction to at risk students, but also participated as supplemental instructors for students receiving Response to Intervention (RtI) services.

Title I provided a 5 week summer school for 14 students, including field trips to the AMC Highland Center, the National Forest Heritage Park, and the Fairbanks Museum.

Professional development provided by our Title I grant included visits from Dr. Mahesh Sharma and Donna Beauregard. Dr. Sharma assisted our teachers with math teaching methodologies. Ms. Beauregard helped our staff form a Leadership Team which led our newly formed data team meetings. At these meetings we looked at student test scores to form our RtI groups.

We thank everyone for their continued support of our program. We look forward to another wonderful year providing supplemental services to the children in Colebrook.

Respectfully submitted,

Lisa Kenny, Title I Project Manager



# **SCHOOL ADMINISTRATIVE UNIT #7**

**2013 - 2014**

## **ADOPTED BUDGET**

**DECEMBER 12, 2012**

<b>CATEGORY</b>	<b>TOTAL</b>	<b>COLE 46.62%</b>	<b>PITTS 30.02%</b>	<b>STEW 14.00%</b>	<b>COLU 5.86%</b>	<b>CLARKS 3.50%</b>
Special Education Services	18,430.00	8,592.07	5,532.69	2,580.20	1,080.00	645.05
Psychological Services	101,014.00	47,092.73	30,324.40	14,141.96	5,919.42	3,535.49
Other Support Services	0.00	0.00	0.00	0.00	0.00	0.00
Improvement of Instruction	7,679.00	3,579.95	2,305.24	1,075.06	449.99	268.77
Office of Superintendent	198,769.00	92,666.11	59,670.45	27,827.66	11,647.86	6,956.92
Coordinator of Special Services	128,100.00	59,720.22	38,455.62	17,934.00	7,506.66	4,483.50
Fiscal Services	194,113.00	90,495.48	58,272.72	27,175.82	11,375.02	6,793.96
Plant Services	20,985.00	9,783.21	6,299.70	2,937.90	1,229.72	734.48
Information Systems	40,755.00	18,999.98	12,234.65	5,705.70	2,388.24	1,426.43
<b>TOTAL</b>	709,845.00	330,929.74	213,095.47	99,378.30	41,596.92	24,844.58
<b>Total Estimated Revenue</b>	110,098.00	51,327.69	33,051.42	15,413.72	6,451.74	3,853.43
<b>TOTAL DISTRICT SHARE FY 14</b>	<b>599,747.00</b>	<b>279,602.05</b>	<b>180,044.05</b>	<b>83,964.58</b>	<b>35,145.17</b>	<b>20,991.15</b>
District Share FY 2012 - 2013	596,922.00	271,719.44	187,671.96	83,091.40	34,621.42	19,817.78
Increase (Decrease) over FY13	2,825.00	7,882.61	(7,627.91)	873.18	523.75	1,173.37

# SCHOOL ADMINISTRATIVE UNIT # 7

2013 - 2014

Adopted Budget

12/12/2012

EXPENDITURES	2011-2012 BUDGET	2011-2012 EXPENDED	2012-2013 BUDGET	2013-2014 PROPOSED BUDGET	VARIANCE
<b>GENERAL FUND</b>					
2140 PSYCHOLOGICAL SERVICES					
110 SALARY	20,475.00	18,105.00	21,366.00	22,582.00	1,216.00
211 HEALTH INSURANCE	18,490.00	18,369.48	17,904.00	18,866.00	962.00
213 LIFE INSURANCE	90.00	72.00	72.00	72.00	-
220 SOCIAL SECURITY CONTRIBUTION	3,586.00	3,198.78	3,585.00	3,678.00	93.00
232 RETIREMENT	4,809.00	4,927.35	5,296.00	6,808.00	1,512.00
260 WORKERS' COMPENSATION	276.00	91.94	187.00	192.00	5.00
320 CONTRACTED SERVICE	6,100.00	6,040.00	1,208.00	1,356.00	148.00
580 TRAVEL	1,750.00	1,000.00	1,750.00	1,750.00	-
610 SUPPLIES	1,800.00	200.34	1,800.00	1,800.00	-
641 BOOKS	100.00	-	100.00	100.00	-
650 SOFTWARE	100.00	-	100.00	100.00	-
733 FURNITURE & FIXTURES	-	-	0.00	0.00	-
734 EQUIPMENT	-	-	1,200.00	0.00	(1,200.00)
810 DUES & FEES	650.00	15.00	650.00	650.00	-
<b>Total PSYCHOLOGICAL SERVICES</b>	<b>58,226.00</b>	<b>52,019.89</b>	<b>55,218.00</b>	<b>57,954.00</b>	<b>2,736.00</b>
 2210 IMPROVEMENT OF INSTRUCTION					
240 COURSE REIMBURSEMENT	2,500.00	1,422.00	2,500.00	1,500.00	(1,000.00)
810 DUES & FEES	75.00	-	75.00	120.00	45.00
<b>Total IMPROVEMENT OF INSTRUCTION</b>	<b>2,575.00</b>	<b>1,422.00</b>	<b>2,575.00</b>	<b>1,620.00</b>	<b>(955.00)</b>
 2320 OFFICE OF SUPERINTENDENT					
110 SALARIES	114,197.00	113,437.66	116,692.00	119,611.00	2,919.00
211 HEALTH INSURANCE	20,545.00	20,410.56	19,893.00	20,963.00	1,070.00
213 LIFE INSURANCE	180.00	144.00	144.00	144.00	-

SCHOOL ADMINISTRATIVE UNIT # 7

2013 - 2014

Adopted Budget

12/12/2012

EXPENDITURES	2011-2012 BUDGET	2011-2012 EXPENDED	2012-2013 BUDGET	2013 - 2014 PROPOSED BUDGET	VARIANCE
OFFICE OF SUPERINTENDENT CONT'D.					
220 SOCIAL SECURITY CONTRIBUTION	8,907.00	8,493.74	8,927.00	9,150.00	223.00
232 RETIREMENT	12,665.00	10,267.27	11,436.00	12,882.00	1,446.00
260 WORKERS' COMPENSATION	685.00	467.24	467.00	478.00	11.00
322 PROFESSIONAL SERVICES	-	60.00	500.00	500.00	-
430 REPAIR & MAINTENANCE	3,157.00	3,759.68	3,216.00	3,210.00	(6.00)
442 RENTAL - POSTAL	600.00	666.00	672.00	720.00	48.00
521 INSURANCE	1,800.00	2,134.00	2,115.00	2,200.00	85.00
531 COMMUNICATION	1,560.00	1,554.51	1,620.00	1,620.00	-
532 POSTAGE	1,600.00	1,500.00	1,500.00	1,500.00	-
540 ADVERTISING	1,500.00	2,599.83	1,500.00	2,600.00	1,100.00
550 PRINTING	800.00	743.18	600.00	750.00	150.00
580 TRAVEL	8,600.00	6,295.26	8,753.00	8,753.00	-
610 SUPPLIES	2,200.00	1,715.86	2,200.00	1,900.00	(300.00)
641 BOOKS/PERIODICALS	300.00	-	300.00	300.00	-
650 SOFTWARE	120.00	19.54	48.00	48.00	-
733 FURNITURE & FIXTURES	500.00	-	500.00	1,200.00	700.00
739 OTHER EQUIPMENT	-	253.47	-	6,800.00	6,800.00
810 DUES & FEES	4,050.00	3,264.50	3,345.00	3,440.00	95.00
Total	183,966.00	177,786.30	184,428.00	198,769.00	14,341.00
2332 COORDINATOR OF SP SERVICES					
110 SALARIES	76,291.00	76,008.69	78,884.00	80,346.00	1,462.00
211 HEALTH INSURANCE	36,982.00	30,615.80	35,808.00	18,866.00	(16,942.00)
213 LIFE INSURANCE	180.00	144.00	144.00	144.00	-
220 SOCIAL SECURITY CONTRIBUTION	5,951.00	5,577.08	6,034.00	6,146.00	112.00
232 RETIREMENT	8,461.00	6,826.88	7,731.00	8,653.00	922.00



# SCHOOL ADMINISTRATIVE UNIT # 7

2013 - 2014

## Adopted Budget

12/12/2012

EXPENDITURES	2011-2012 BUDGET	2011-2012 EXPENDED	2012-2013 BUDGET	2013 - 2014 PROPOSED BUDGET	VARIANCE
COORDINATOR OF SP SERVICES CONT'D.					
260 WORKERS' COMPENSATION	458.00	152.58	315.00	321.00	6.00
430 REPAIR & MAINTENANCE	1,050.00	816.66	1,067.00	1,038.00	(29.00)
521 INSURANCE	1,750.00	2,115.00	2,115.00	2,300.00	185.00
531 COMMUNICATION	1,440.00	949.79	1,440.00	1,000.00	(440.00)
534 POSTAGE	1,300.00	1,300.00	1,300.00	1,300.00	-
540 ADVERTISING	250.00	1.20	250.00	200.00	(50.00)
550 PRINTING	500.00	-	500.00	500.00	-
580 TRAVEL	3,300.00	2,616.18	3,200.00	3,200.00	-
610 SUPPLIES	1,400.00	1,253.55	1,400.00	1,350.00	(50.00)
641 BOOKS	500.00	-	500.00	500.00	-
650 SOFTWARE	55.00	39.08	36.00	36.00	-
810 DUES & FEES	2,750.00	388.64	2,200.00	2,200.00	-
Total	142,618.00	128,805.13	142,924.00	128,100.00	(14,824.00)
2520 FISCAL SERVICES					
110 SALARIES	102,354.00	120,127.91	122,549.00	121,024.00	(1,525.00)
120 PART TIME SALARIES	16,730.00	600.00	600.00	600.00	-
211 HEALTH INSURANCE	34,242.00	27,213.47	19,893.00	20,963.00	1,070.00
213 LIFE INSURANCE	270.00	216.00	288.00	288.00	-
220 SOCIAL SECURITY CONTRIBUTION	9,854.00	9,563.08	9,421.00	9,304.00	(117.00)
232 RETIREMENT	12,155.00	7,905.47	12,010.00	9,250.00	(2,760.00)
260 WORKERS' COMPENSATION	758.00	467.24	493.00	487.00	(6.00)
290 OTHER EMPLOYEE BENEFITS	7,250.00	7,250.60	-	-	-
319 CONTRACTED SERVICES	5,400.00	8,503.50	5,400.00	5,600.00	200.00
430 REPAIR & MAINTENANCE	6,389.00	5,480.66	6,692.00	7,056.00	364.00
521 INSURANCE	2,100.00	2,115.00	2,355.00	2,440.00	85.00



**SCHOOL ADMINISTRATIVE UNIT # 7**

**2013 - 2014**

**Adopted Budget**

**12/12/2012**

EXPENDITURES	2011-2012 BUDGET	2011-2012 EXPENDED	2012-2013 BUDGET	2013 - 2014 PROPOSED BUDGET	VARIANCE
<b>FISCAL SERVICES CONT'D.</b>					
531 COMMUNICATION	1,300.00	1,072.70	1,300.00	1,200.00	(100.00)
534 POSTAGE	1,200.00	1,200.00	1,200.00	1,200.00	-
540 ADVERTISING	200.00	-	200.00	200.00	-
550 PRINTING	500.00	-	400.00	200.00	(200.00)
580 TRAVEL	4,720.00	3,828.15	5,016.00	5,016.00	-
610 SUPPLIES	4,000.00	3,744.56	4,000.00	4,000.00	-
641 BOOKS	300.00	-	300.00	300.00	-
650 SOFTWARE	55.00	889.08	48.00	48.00	-
733 FURNITURES AND FIXTURES	500.00	-	500.00	-	(500.00)
739 EQUIPMENT	-	780.53	-	-	-
810 DUES & FEES	3,175.00	2,024.68	3,037.00	4,937.00	1,900.00
<b>Total FISCAL SERVICES</b>	<b>213,452.00</b>	<b>202,982.63</b>	<b>195,702.00</b>	<b>194,113.00</b>	<b>(1,589.00)</b>
<b>2600 PLANT SERVICES</b>					
421 RUBBISH REMOVAL	960.00	780.00	960.00	960.00	-
430 REPAIR & MAINTENANCE	25.00	358.81	25.00	25.00	-
441 RENTAL CHARGE	18,000.00	18,000.00	18,000.00	18,000.00	-
521 PROPERTY INSURANCE	1,800.00	1,159.00	1,900.00	1,500.00	(400.00)
610 SUPPLIES	500.00	155.12	500.00	500.00	-
<b>Total PLANT SERVICES</b>	<b>21,285.00</b>	<b>20,452.93</b>	<b>21,385.00</b>	<b>20,985.00</b>	<b>(400.00)</b>
<b>2829 INFORMATION SYSTEMS</b>					
323 CONTRACTED SERVICES	-	-	-	9,555.00	9,555.00
532 DATA COMMUNICATIONS	-	26.21	31,240.00	31,200.00	(40.00)
739 EQUIPMENT	-	14,727.47	-	-	-
<b>Total INFORMATION SYSTEMS</b>	<b>-</b>	<b>14,753.68</b>	<b>31,240.00</b>	<b>40,755.00</b>	<b>9,515.00</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>622,122.00</b>	<b>598,222.56</b>	<b>633,472.00</b>	<b>642,296.00</b>	<b>8,824.00</b>

**SCHOOL ADMINISTRATIVE UNIT # 7**

**2013 - 2014**

**Adopted Budget**

**12/12/2012**

EXPENDITURES	2011-2012 BUDGET	2011-2012 EXPENDED	2012-2013 BUDGET	2013 - 2014 PROPOSED BUDGET	VARIANCE
<b>GRANT FUNDS</b>					
1210 SPECIAL EDUCATION PROGRAMS					
110 SALARIES	56,891.00	-	38,493.00	14,650.00	(23,843.00)
211 HEALTH INSURANCE		-			
220 SOCIAL SECURITY TAX	4,438.00	-	2,945.00	1,121.00	(1,824.00)
232 RETIREMENT	3,655.00	-	3,948.00	-	(3,948.00)
260 WORKER'S COMPENSATION	342.00	-	154.00	59.00	(95.00)
580 TRAVEL	1,512.00	-	1,512.00	2,100.00	588.00
810 DUES & FEES	500.00	-	500.00	500.00	-
Total SPECIAL EDUCATION PROGRAMS	67,338.00	-	47,552.00	18,430.00	(29,122.00)
2140 PSYCHOLOGICAL SERVICES					
110 SALARY	25,500.00	-	25,500.00	25,500.00	-
320 CONTRACTED SERVICE	9,310.00	-	-	13,860.00	13,860.00
739 EQUIPMENT	2,500.00	-	3,700.00	3,700.00	-
Total PSYCHOLOGICAL SERVICES	37,310.00	-	29,200.00	43,060.00	13,860.00
2190 STUDENT SUPPORT PROGRAMS					
320 CONTRACTED SERVICES	34,400.00	-	-	-	-
810 DUES & FEES	1,200.00	-	-	-	-
Total STUDENT SUPPORT PROGRAMS	35,600.00	-	-	-	-
2210 IMPROVEMENT OF INSTRUCTION					
320 CONTRACTED SERVICES	4,000.00	-	8,000.00	5,559.00	(2,441.00)
580 TRAVEL	-	-	-	500.00	500.00
Total IMPROVEMENT OF INSTRUCTION	4,000.00	-	8,000.00	6,059.00	(1,941.00)
<b>TOTAL GRANT FUND EXPENDITURES</b>	<b>144,248.00</b>	<b>-</b>	<b>84,752.00</b>	<b>67,549.00</b>	<b>(17,203.00)</b>
<b>GRAND TOTAL GENERAL &amp; GRANT FUNDS</b>	<b>766,370.00</b>	<b>598,222.56</b>	<b>718,224.00</b>	<b>709,845.00</b>	<b>(8,379.00)</b>

# SCHOOL ADMINISTRATIVE UNIT #7

## ESTIMATED REVENUE

2013 - 2014

	Budget 2011 - 2012	Revenue Received 2011 - 2012	Adopted Budget 2012 - 2013	Proposed Budget 2013 - 2014	Variance
Unreserved Fund Balance(carryover applied)	\$ 50,000.00	\$ 26,431.00	\$ 32,000.00	\$ 38,000.00	\$ 6,000.00
PL 94-142 Grant	\$ 112,447.00	\$ 127,606.19	\$ 83,552.00	\$ 66,548.00	\$ (17,004.00)
Bureau of Substance Abuse Services	\$ 29,400.00	\$ -	\$ -	\$ -	\$ -
D O E Drug Free Grant	\$ -	\$ -	\$ -	\$ -	\$ -
PL 99-457 Preschool Grant	\$ 1,200.00	\$ 2,010.16	\$ 1,200.00	\$ 1,000.00	\$ (200.00)
Title II	\$ -	\$ -	\$ -	\$ -	\$ -
Other Grants	\$ 1,200.00	\$ -	\$ -	\$ -	\$ -
Interest	\$ 100.00	\$ 66.69	\$ 50.00	\$ 50.00	\$ -
Other Local Income	\$ 4,500.00	\$ 4,201.95	\$ 4,500.00	\$ 4,500.00	\$ -
District Assessment	\$ 567,523.00	\$ 567,523.00	\$ 596,922.00	\$ 599,747.00	\$ 2,825.00
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 766,370.00</b>	<b>\$ 727,838.99</b>	<b>\$ 718,224.00</b>	<b>\$ 709,845.00</b>	<b>\$ (8,379.00)</b>
Total Expenditures/Appropriations	\$ 766,370.00	\$ 727,838.91	\$ 718,224.00	\$ 709,845.00	\$ (8,379.00)
General Fund and Special Revenue Funds					



# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA  
Michael L. Segale, CPA  
Sheila R. Valley, CPA  
Teresa H. Kajenski, CPA  
Donald J. Murray, CPA

February 5, 2013

To the School Board  
School Administrative Unit # 7  
Colebrook, New Hampshire

We have audited the financial statements of the governmental activities and each major fund of School Administrative Unit # 7 for the year ended June 30, 2012 and have issued our report thereon dated February 5, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 7, 2012. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by School Administrative Unit # 7 are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School Administrative Unit # 7's financial statements was:

- Management's estimate of the depreciation is based on estimated useful lives of the capital assets. We evaluated the key factors and assumptions used and determined that the estimate used is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of long-term severance obligations as described in Note 5 of the financial statements is based on the assumption that those employees who have met the severance requirements will retire. We evaluated management's assumption and have determined that the estimate is reasonable in relation to the financial statements taken as a whole.



### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The uncorrected misstatements of the government wide financial statements were due to:

1. Prior year unrecorded pension payable on behalf of the teachers.

Management has determined that their effects are immaterial, both individually and in the aggregate, to the government wide financial statements taken as a whole, which we agree.

We did not propose any adjustments to your financial statements.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation dated February 5, 2013.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

*Supplementary Information*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements, or to the financial statements themselves.

This information is intended solely for the use of the School Board and management of the School Administrative Unit # 7 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Fothergill Segale & Valley, CPAs*

FOTHERGILL SEGAL & VALLEY, CPAs  
Vermont Public Accountancy License #110

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2011 - 2012  
BALANCE SHEET  
June 30, 2012**

**ASSETS:**

Current Assets

Cash in Bank	\$ 131,482.42
Intergovernmental A/R	2,815.67
	<hr/>

**TOTAL ASSETS**

**\$ 134,298.09**

**LIABILITIES AND FUND EQUITY**

Current Liabilities

Accounts Payable	\$ 7,837.14
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Total Current Liabilities	\$ 7,837.14
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Fund Equity

Reserve for Amounts Voted	0.00
Unreserved Fund Balance	126,460.95
	<hr/>

Total Fund Equity	<u>\$ 126,460.95</u>
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**TOTAL LIABILITIES AND FUND EQUITY**

**\$ 134,298.09**

**COLUMBIA SCHOOL DISTRICT  
FINANCIAL REPORT  
2011 - 2012  
STATEMENT OF REVENUES  
June 30, 2012**

**REVENUE FROM LOCAL SOURCES**

Current Appropriations	700,084.00
Earnings on Investment	276.95
Other Local Revenue	-
Refunds Prior Year	-

<b><u>TOTAL LOCAL REVENUE</u></b>	<b><u>\$ 700,360.95</u></b>
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**REVENUE FROM STATE SOURCES**

State of New Hampshire - Adequacy Aid Grant	444,625.00
State of New Hampshire - Adequacy Aid (State Tax)	164,930.00
State of New Hampshire - Adequacy Aid Grant Ed Jobs	384.90
State of New Hampshire - Vocational Education-Transp.	2,656.00

<b><u>TOTAL STATE REVENUE</u></b>	<b><u>\$ 612,595.90</u></b>
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**REVENUE FROM FEDERAL SOURCES**

From the Federal Gov't through State	\$ 12,554.52
State of New Hampshire - Medicaid	1,195.64

<b><u>TOTAL FEDERAL REVENUE</u></b>	<b><u>\$ 13,750.16</u></b>
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<b><u>TOTAL REVENUE FROM ALL SOURCES</u></b>	<b><u>\$ 1,326,707.01</u></b>
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**COLUMBIA SCHOOL DISTRICT**  
**2011 - 2012 DETAILED STATEMENT OF EXPENDITURES**

<i>Salaries</i>	<b>Amount</b>	<b>Total</b>
DANIEL WELLS	300.00	
DEBRA DEBLOIS	200.00	
JANE MCCOY	300.00	
JENNIFER WELLS	50.00	
LISA PLACY-BROOKS	300.00	
<i>Total Salaries</i>	<hr/> 1,150.00	
 <i>Vendors</i>		
ATECH SERVICES	546.32	
CHRISTOPHER & JOYCE BRADY	2,656.00	
CLARKE SCHOOLS FOR HEARING	2,100.00	
COLEBROOK CHRONICLE	88.00	
COLEBROOK SCHOOL DISTRICT	1,252,384.75	
DEER CREEK PSYCHOLOGICAL ASSOC	500.00	
DR VIRGINIA ROCKHILL	240.00	
ERIC STOHL	150.00	
FIRST COLEBROOK BANK	87.98	
FOTHERGILL SEGAL & VALLEY	3,900.00	
GEORGE STEVENS & SON CO INS. AGENCY	675.00	
INFANTINE INSURANCE INC	935.00	
LOCAL GOVERNMENT CENTER	30.00	
N H SCHOOL BOARDS ASSOCIATION	1,955.36	
NEWS & SENTINEL	116.50	
NORTH COUNTRY CHARTER ACADEMY	5,450.00	
NORTH COUNTRY EDUCATION SERVICES	666.00	
PRIMEX	380.00	
SCHOOL ADMINISTRATIVE UNIT 7	34,902.64	
SOULE LESLIE KIDDER SAYWARD	41.00	
W W BERRYS TRANSPORTATION INC.	79,627.83	
WHITE MTN REGIONAL SCHOOL DIST	4,403.60	
<i>Total Vendors</i>	<hr/> 1,391,835.98	
Total Expenditures		1,392,985.98

**COLUMBIA SCHOOL DISTRICT**  
**STATEMENT OF ANALYSIS OF CHANGES**  
**IN FUND EQUITY**  
**June 30, 2012**

Fund Equity, July 1, 2011	192,739.92
Plus Total Revenue	1,326,707.01
Less Total Expenditures	<u>1,392,985.98</u>
Fund Equity, June 30, 2012	126,460.95

**ACTUAL EXPENDITURES  
FOR  
SPECIAL EDUCATION PROGRAMS AND SERVICES**

<b>Description</b>	<b>2010 - 2011</b>	<b>2011 - 2012</b>
Expenses:		
Instructional Programs	60,308.93	37,993.73
Related Services:		
Speech, OT, Psychological & Other	46,975.11	53,383.11
Administration	8,143.88	8,771.00
Transportation	<u>17,434.86</u>	<u>3,039.43</u>
Total Expenses	<u>\$132,862.78</u>	<u>\$103,187.27</u>
Revenue:		
Special Ed. Allocation of		
Adequacy State Grant	-	-
Medicaid	2,251.66	1,195.64
Catastrophic Aid	0.00	
Total Revenue	<u>\$2,251.66</u>	<u>\$1,195.64</u>
<b>Net Cost for Special Education</b>	<b>\$130,611.12</b>	<b>\$101,991.63</b>

# FOTHERGILL SEGALE & VALLEY

*Certified Public Accountants*



John E. (Jeff) Fothergill, CPA  
Michael L. Segale, CPA  
Sheila R. Valley, CPA  
Teresa H. Kajenski, CPA  
Donald J. Murray, CPA

February 5, 2013

To the School Board  
Columbia School District  
Columbia, New Hampshire

We have audited the financial statements of the governmental activities and each major fund of Columbia School District for the year ended June 30, 2012 and have issued our report thereon dated February 5, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 7, 2012. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Audit Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Columbia School District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive accounting estimates for the School District.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.



### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We are pleased to report that no misstatements were detected as a result of audit procedures.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation dated February 5, 2012.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements, or to the financial statements themselves.

This information is intended solely for the use of the School Board and management of the Columbia School District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*Fothergill Segale & Valley, CPAs*  
FOTHERGILL SEGALE & VALLEY, CPAs  
Vermont Public Accountancy License #110

## TRANSPORTATION 2011 - 2012

TRANSPORTER	ROUTE	RATE/DAY	PUPILS	MILES/DAY
WW Berry Transportation Inc.	E. Columbia	\$442.38	33	47.0
WW Berry Transportation Inc.	S. Columbia		28	73.0

## TUITION PUPILS & RATES 2011 - 2012

Grade Levels	Pupils	RATE
Colebrook Kindergarten	4	\$3,798.00
Colebrook Elementary	55	\$13,516.00
Colebrook Academy	28	\$16,344.00

As of June 2012

S A U # 7 PERSONNEL	POSITION	TOTAL SALARY	COLUMBIA SHARE 5.80%
2012 - 2013			
Bissonnette, Beth	Bookkeeper	26,289.23	1,524.78
Covill, Cheryl	Business Manager	56,400.00	3,271.20
Daley, Heidi	School Psychologist	45,000.00	2,610.00
Grover, Patricia	Administrative Secretary	33,336.23	1,933.50
Lord, Theresa	Coord Of Special Services	52,000.00	3,016.00
Mills, Robert C.	Superintendent	82,600.00	4,790.80
Noyes, Anne	Special Services Secretary	26,191.35	1,519.10
Phillips, Christine	Human Resources/Payroll	19,418.40	1,126.27
Placy, Mary Lou	Human Resources/Payroll	13,145.00	762.41

NOTES:

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There is no text or other markings on the paper.



## This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be from a notebook or a standard ruled sheet of paper. There is no handwriting or other markings on the page.





